



Town of Gilbert  
2013 – 2014  
**Annual Budget**  
Adopted June 6, 2013



The photo on the cover was taken during the Arizona Balloon Classic on the grounds of Town Hall.  
Photo provided by Don Lawrence Photography.



## **INSTRUCTIONS FOR NAVIGATING IN ANNUAL BUDGET PDF FILES**

- **Bookmarks** for major sections are provided in the navigation pane on the left. Click on the bookmark to jump directly to that section.
- If a “+” sign is at the left of a bookmark, click on the “+” to bring up subheadings.
- All pages are linked to the **Table of Contents**. To jump to a specific page or subsection from the Table of Contents, put the pointer finger on the title or page number within and click the mouse.
- Click the **“Table of Contents”** text located in the top right hand corner of any page or click the Table of contents bookmark on the left.



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## **Introductory Section**

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Fund Structure  
Budget Process  
Budget Calendar  
Financial Policies

June 6, 2013

***Honorable Mayor, Council Members, and the Gilbert Community:***

This is an inspiring time for Gilbert. Residential and business communities alike are not only recovering from the recession, but in many cases are thriving. The Town continues to lead the Phoenix metropolitan area in residential permit activity, and is enthusiastic by the tremendous economic development partners that have engaged the community in recent years. Gilbert's first class neighborhoods and exceptional citizen satisfaction have clearly established Gilbert as an iconic location to live, work, and play.

Our business partners too are accomplishing many amazing things by establishing Gilbert's presence at the regional, national, and even the global level. Orbital Sciences is working with NASA to build a satellite to monitor global climate change; Chicago based St. Xavier University, a Catholic based institution founded in 1846, plans to open its first satellite campus in downtown Gilbert; Banner MD Andersen Cancer Center has begun stem cell transplants to treat cancer patients, and has initiated a second expansion of its facility; American Furniture Warehouse is the largest retail project in the state, poised to open a nearly 600,000 square foot retail facility; Heliae, a remarkable success story from ASU Polytechnic, is recognized nationally as the leader in algae technology, and is undertaking an ambitious expansion of its Gilbert facility; and Nationwide Reality Investment is establishing a first class mixed use complex to include over 3,100,000 square feet of new office and retail space at Gilbert's western entrance along the 202 freeway corridor.

Gilbert is committed to doing its part to ensure the continued success of the community. The Gilbert Town Council made solid responsible decisions during the recession, positioning the Town to succeed during recovery. As the economy began to improve, Gilbert's staff and Council approached recovery just as seriously as it did recession, aligning both short-term goals and resources toward the long-term realization of Gilbert's established strategic initiatives: Community Livability; Technology Leader; Long and Short Term Financial Plans; Infrastructure; Economic Development; and High Performing Government. Town staff continue to employ new and innovative ways to bring strategic focus to our goals and accomplish them with excellence utilizing tools and techniques such as FranklinCovey's Four Disciplines of Execution (4DX).

There are many elements to each of our strategic initiatives, and each tie back, in some way, to the long and short term financial plans. Government is a service industry and the compensation strategy for its workforce is a primary driver of costs and a critical element to accurate forecasts. Similarly, having the right classification structure in place is a significant element of developing a High Performing Organization. After completing a staffing vulnerability analysis and establishing a compensation philosophy, the Town partnered with a consultant, Fox Lawson and Associates, to conduct a comprehensive classification and compensation study in FY 2012-13. This was a tremendous undertaking for all involved. Periodically conducting such an analysis will ensure that Gilbert maintains the correct structure and that our employees are competitively compensated based on the value of the service provided to the community.

The fiscal year 2013-14 budget reflects the implementation of the findings from the classification and compensation study. It also demonstrates the Town's commitment to its strategic initiatives and to becoming best in class in all lines of service. Our executive leadership team worked hard to develop a collaborative budget recommendation; one that accomplishes the policy direction laid out by the Town Council and reflects the best interests of the Town as a whole. The resulting budget

emphasizes economic development, technology solutions and disaster recovery, restoring maintenance where it had previous been deferred, and positioning the community and the organization for long term success.

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### **FINANCIAL IMPACT**

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The total adopted budget for FY 2013-14 is \$466,461,200, and includes \$279,835,323 in operating fund expenditures, \$24,137,249 in special revenue and trust accounts, \$97,116,790 in capital improvement funds, and \$65,372,461 in debt service.

**Tax Rates:** The recommended budget reflects no increases to tax rates.

**Balanced Financial Plan:** The FY 2013-14 adopted budget is balanced, based upon identified revenues and expenditures.

**Constitutional Expenditure Limit:** The FY 2013-14 adopted budget reflects expenses that will be under the constitutional expenditure limitation. Staff regularly monitors conformity with the constitutional expenditure requirements and will recommend, if necessary, continuing adjustments and modifications necessary to comply with expenditure limitation requirements.

**State Shared Revenues:** The FY 2013-14 adopted budget reflects State Shared Revenues based upon statutory distribution formulas, taking into account currently projected State sales and income tax collections (provided by the Arizona League of Cities and Towns), which reflect the state's budgeted HURF distributions. Much credit goes to the Town's Intergovernmental Relations staff and to our state legislators. We understand that there are difficult decisions that our legislators must address. We greatly appreciate the consideration that was given to protecting cities' and towns' abilities to provide necessary public service, and are encouraged by the leadership that our representatives display.

**Secondary Property Tax Rate:** Total revenues included in the adopted budget reflect maintenance of the current secondary property tax rate of \$1.15 per \$100 of secondary assessed valuation.

**Utility Rate Modifications:** The FY 2013-14 adopted budget reflects revenues projected from Gilbert's current water, wastewater, and reclaimed water rates. No rate increases are recommended for this fiscal year.

**Capital Project Financing – System Development Fees:** The FY 2013-14 adopted budget reflects revenues projected from the continued collection of System Development Fees as allowed under current State Law. Staff has undertaken a comprehensive system development fee study to ensure our continued compliance.

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### **FUNDING CHALLENGES**

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The challenge continues to responsibly apply one-time revenues generated by growth to the ongoing service demands created by growth. Retail sales tax supports a significant portion of the budget, making diversification and expansion of this revenue source a critical component of Gilbert's future. Construction sales tax is viewed and applied as primarily one-time revenue. Sales tax overall, however, continues to be a highly volatile revenue source to pay for ongoing expenditures as has been demonstrated in this most recent economic downturn. This will improve

over time, but it demonstrates the risk of reliance on local and state-shared sales tax to fund ongoing operating and maintenance requirements.

The Council has proactively established System Development Fees to pay for infrastructure related to growth of the community. These fees only pay for capital construction, not for ongoing operation, maintenance, or replacement costs, and have been less than consistent following the same trend lines as sales tax revenues. The passage by the State Legislature of Senate Bill 1525 three years ago further limits the Town's ability to address infrastructure needs driven by growth. The Town is currently participating with a third party consultant to establish new system development fees that comply with the long-term requirements of the bill, and continues to review the Capital Improvement Program, reducing, deferring, or removing projects that no longer qualify for the use of system development fees.

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### **QUALITY GOVERNANCE**

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In the midst of so much change, the Town remains consistent in its relentless pursuit of quality service. Declining revenues and increasing population have been met with innovation and commitment. While Gilbert boasts the lowest staffing ratio of any of our peer communities, it is the caliber of those staff members that makes the difference that we see here every day. I am thankful and honored to serve by their side.

Respectfully,



Patrick S. Banger  
Town Manager



## Guide to the Budget Document

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### WHAT IS THE BUDGET?

The budget sets forth a strategic resource allocation plan that is aligned with strategic initiatives, community goals, preferences, and needs. The budget is a policy document, financial plan, operations guide, and communication device.

Through the budget, Gilbert demonstrates its accountability to its residents and customers. This section provides the reader with a basic understanding of the components of the budget document and what is included in each of these components.

### ORGANIZATION OF THE BUDGET DOCUMENT

The budget document includes seven major areas:

1. The **Introduction** provides the Manager's budget message along with information about Gilbert, including the organization, vision, mission and values, strategic initiatives, Gilbert facts, fund structure, budget process, and policy statements.
2. The **Financial Overview** illustrates the total financial picture of Gilbert, including projected fund balances, five year fund forecasts, the sources and uses of funds, and property tax information.
3. The operating fund tabs – **General, Enterprise, Streets** - include information on all business units within each fund. Each operating fund section is organized in the same manner with a business unit page and a page for each Department within the business unit.
4. The non-operating fund tabs – **Internal Service, Special Revenue**, and **Debt** – include information at the fund level.
5. The **Capital Improvement** section includes information regarding the scheduled current year capital projects and the projected operating costs for the projects currently under construction.
6. The **Debt** section provides an overview of the types of debt issued, debt capacity, and debt outstanding for the Town of Gilbert.
7. The **Appendix** includes a detailed listing of authorized positions (FTE basis), the approved capital outlay list, Arizona Auditor General Schedules A-G, transfer schedules, and a glossary (including acronyms).

### Manager's Budget Message

The Manager's budget message is a transmittal letter introducing the budget and the long and short-term goals that the budget addresses. The message outlines the assumptions used in budget development such as economy, revenue constraints, and Council priorities. Also included is an overview of the budget development process, major changes to the budget from prior years, and challenges facing the organization.

### Financial Overview

The financial overview begins with charts displaying the Town's available revenues (sources) and the expenditures (intended uses). The fund balance pages provide a look at the level of starting balances, budgeted revenues and expenditures, and projected ending fund balance. Every year the budget must be balanced, ensuring that expenditures will never exceed the total available resources.

The Budget Summary provides an overview of the Revenue and expenditure history and projections for each category. Each is then broken down into further detail in subsequent pages. The revenue source section illustrates the major funding sources by type, including assumptions and anticipated future growth.

The property tax page includes all of the property tax rates for each taxing jurisdiction within Gilbert. Gilbert includes three school districts, and taxes are shown for each.



## Fund Tabs

The first page in each Fund tab is an overview of the fund(s) within that section. A brief description includes an explanation of the fund's purpose and a summary financial outlook for each of the funds.. Next are business units with a description of each functional area, the goals, an organization chart, performance measures, and summary personnel and financial information.

## Organization Charts

Throughout the document are charts that depict the budget organizational structure (not a reporting structure). Shading in a given functional area indicates that the area is funded by an alternate funding source.

## Department summaries include the following components:

Purpose Statement: Explains why the Department exists and provides a list of services provided.

Accomplishments: Highlight success and describes what improvements and actions were completed during the prior fiscal year.

Objectives: Communicate what is going to be accomplished during the budget year with the resources available, and align with the Business Unit goals and with the Strategic Goals of the entire organization.

Budget Notes: Explain any noteworthy changes.

Performance/Activity Measures: Identify desired outcomes and measure results to better define whether we are doing the right things at the right cost.

Personnel by Activity: Depict total staffing by Division within the Department for the prior three fiscal years and for the budget year.

Expenses by Division: Reflect total expenses by Division within the Department for the prior three fiscal years and the budget year, including transfers out to cover a division's share of expenses that were incurred elsewhere in the Town's budget.

Expenses by Category: Break out expenses into the categories of personnel, supplies and contractual, capital outlay, and transfers out to provide an overview of the allocation of resources by type.

Operating Results: Some functional areas charge user fees when a specific service provided has a direct benefit to a specific user. Other services provide general public benefit, such as public safety, streets, or parks, and are primarily paid by general revenues, such as sales tax or state-shared revenues. The operating results show the net of direct revenues less expenditures.

Graph: The graphs are unique to each Department in an effort to show a relevant efficiency measure. For graphs based on FTE (full-time equivalent positions), the total FTE for Gilbert is used unless stated otherwise.



The Government Finance Officers Association of the United States and Canada presented an award for Distinguished Budget Presentation to the Town of Gilbert for its annual budget for the fiscal year beginning July 1, 2012.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to determine eligibility for another award.

## Replacement Funds

Replacement funds relate directly to an operating fund, but are tracked separately to ensure that aging equipment and/or infrastructure can be replaced or reconstructed. The sole financing source is the respective operating fund. Each replacement fund has a separate fund number in order to identify the fund balance for these activities. In the Comprehensive Annual Financial Report (CAFR), these funds roll up to and are reported as part of the operating fund.

## Capital Improvements

The Capital Improvement Plan and Program (CIP) is an integral part of the budget process, and is updated each year. This document describes all known capital projects with a dollar value greater than \$100,000. The first five years, considered the Capital Improvement Program, are fully funded within the Town's anticipated revenue collections. The Plan itself extends out beyond the program in an effort to identify and plan for future infrastructure needs and anticipated costs. Each project must be approved by Council before the construction begins.

The first year of the CIP is included in the adopted budget each year. Both the initial capital investment and the subsequent impacts to the operating budget need to be integrated into the Town's short and long-term balanced financial plans.

## Debt

The Town of Gilbert issues debt to finance buildings, recreation facilities, and infrastructure construction. The debt section explains the types of bonds issued, the legal criteria, debt limits and capacity, and outstanding debt.

## Appendix

Capital Outlay: Items with a useful life greater than two years and a purchase price greater than \$10,000 are individually approved and included in this section.

Personnel Detail: Every staff position is approved by the Council and is included in the personnel detail. Historic information is included for the prior three years.

Schedules A-G: This section includes summaries of estimated revenues and expenditures (A), tax levy and tax rate information (B), revenues other than property tax (C), fund types of other financing resources and interfund transfers (D), departments of expenditures within each fund (E) departments of expenditures (F), and full-time employees and personnel compensation by Fund (G). The State of Arizona Office of the Auditor General requires cities and towns to include this information in their annual budgets.

Transfer Schedules: This part of the budget document illustrates interfund transfers (by fund) that are scheduled for the current fiscal year.

Glossary/Acronyms: Many of the terms used in government are unique. The unique terms are described in the glossary.

Any questions regarding the document can be directed to 480-503-6757 or [budget@gilbertaz.gov](mailto:budget@gilbertaz.gov).

The Town was incorporated July 6, 1920, and operates under the Council-Manager form of government. Six council members are elected at large to four-year staggered terms. The Mayor is a member of the Council, directly elected by the voters for a four-year term, and serves as the chairperson of the Council. The Town Manager is appointed by the Council to administer through twenty one executive staff and approximately 1,216 additional employees.

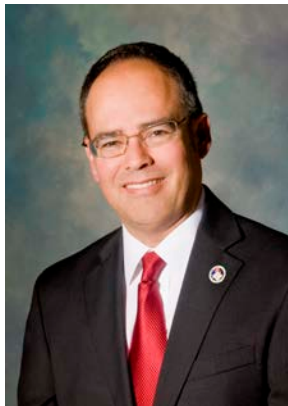
### ***MAYOR AND COUNCIL***



Mayor  
John W. Lewis



Vice Mayor  
Ben Cooper



Councilmember  
Eddie Cook



Councilmember  
Jenn Daniels



Councilmember  
Victor Petersen



Councilmember  
Jordan Ray



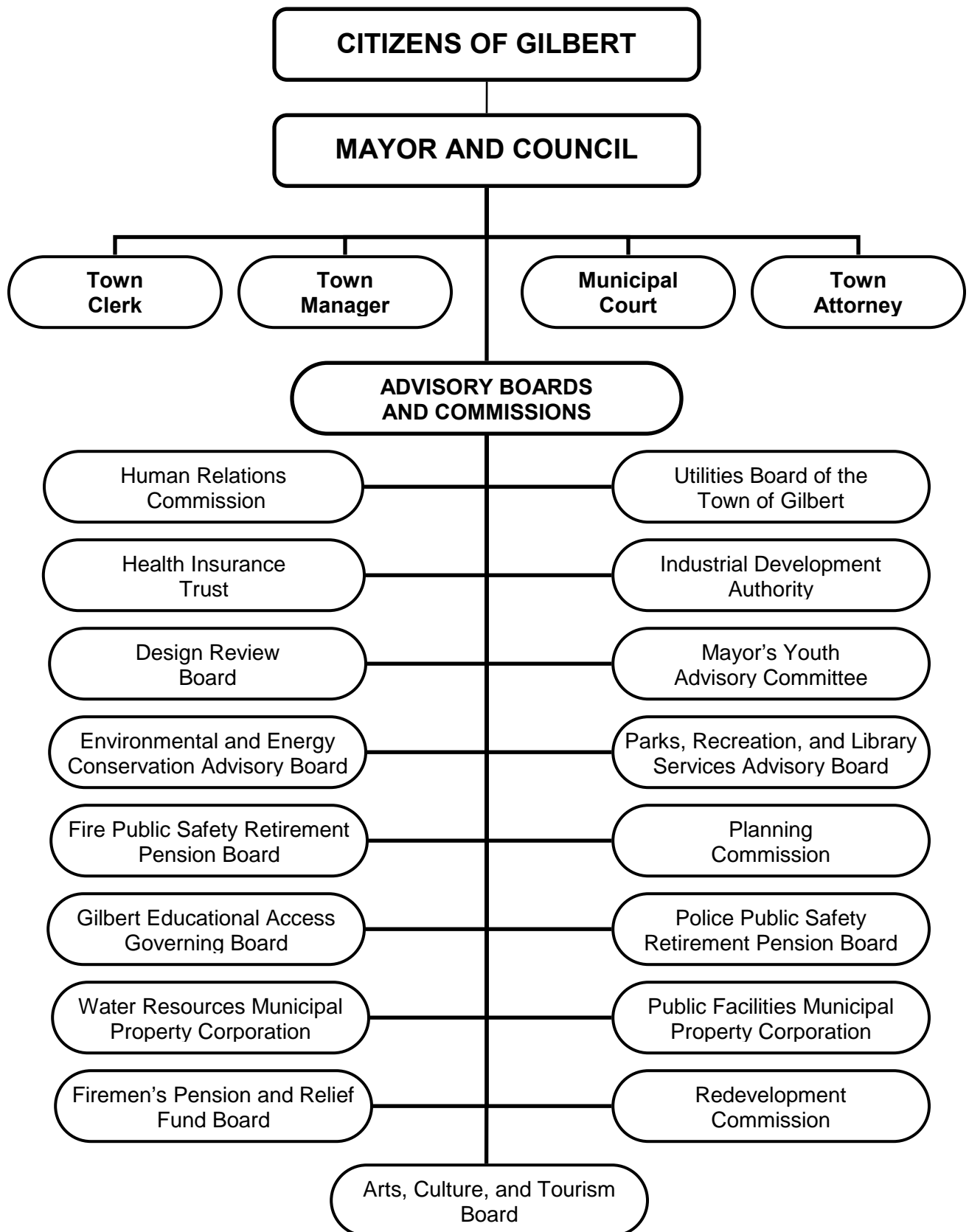
Councilmember  
Jared Taylor

***EXECUTIVE TEAM***

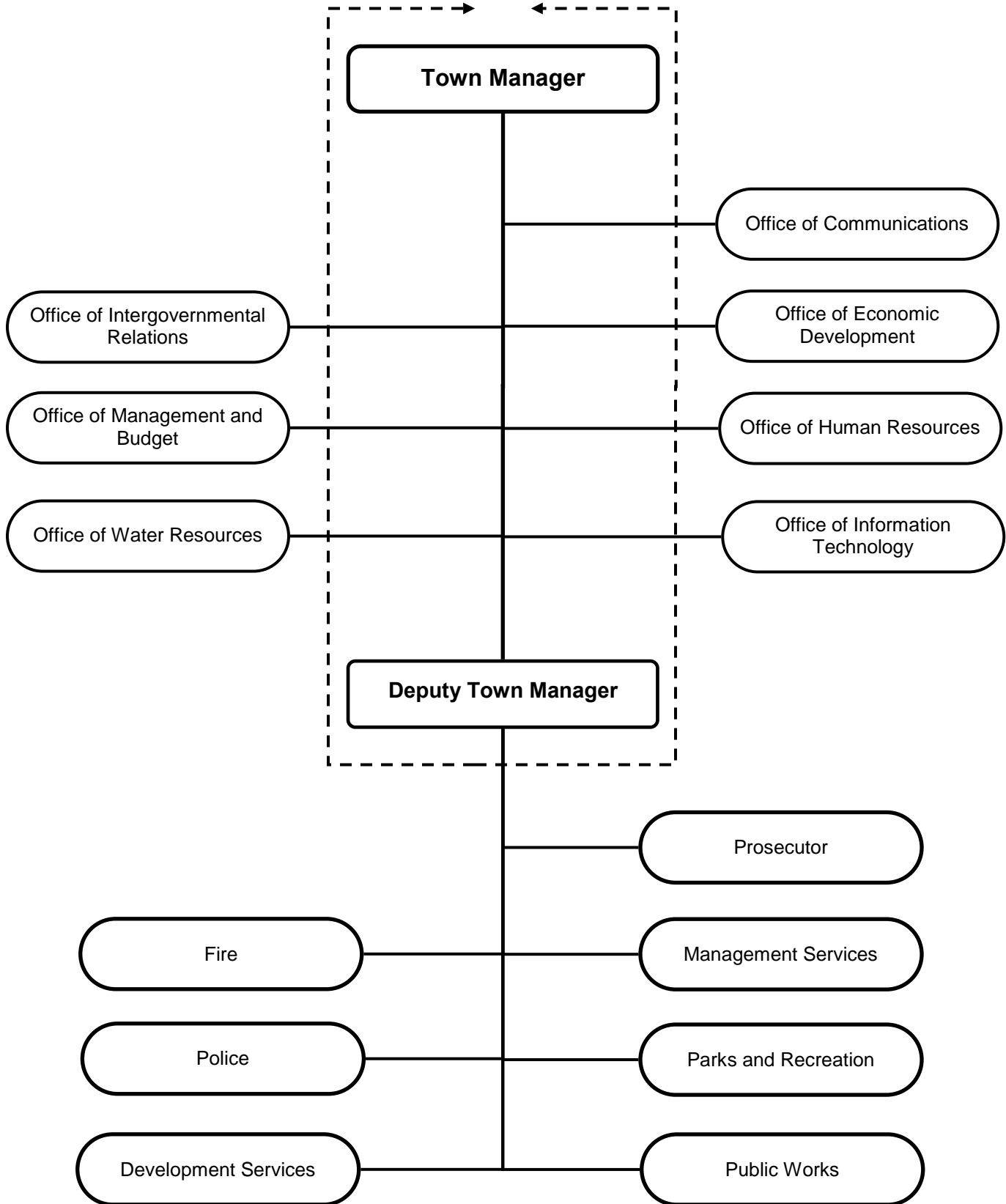

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Town Manager ----- Patrick Banger  
 Deputy Town Manager ----- Marc Skocypec  
 Finance Director ----- Cindi Mattheisen  
 Interim Parks and Recreation Director ----- Melanie Dykstra  
 Town Prosecutor ----- Lynn Arouh  
 Police Chief ----- Tim Dorn  
 Interim Fire Chief ----- Jim Jobusch  
 Interim Public Works Director ----- Nicole Lance  
 Development Services Director ----- Kyle Mieras  
 Presiding Judge ----- John Hudson  
 Town Clerk ----- Catherine Templeton  
 Town Attorney ----- Susan Goodwin  
 Human Resources Director ----- Carrie Bosley  
 Economic Development Director ----- Dan Henderson  
 Information Technology Director ----- Mark Kramer  
 Management and Budget Manager ----- Dawn Irvine  
 Chief Digital Officer ----- Dana Berchman  
 Intergovernmental Relations Manager ----- Leah Hubbard  
 Assistant to Town Manager ----- Andi Welsh  
 Assistant to Town Manager ----- Gabriel Engeland  
 Assistant to Town Manager ----- Vacant





## Organizational Report Chart



## **OUR ORGANIZATIONAL VISION**

Gilbert will be the best in class in all lines of service.

## **OUR ORGANIZATIONAL MISSION**

We are a service organization committed to enhancing quality of life and serving with integrity, trust, and respect.

## **OUR ORGANIZATIONAL VALUES**

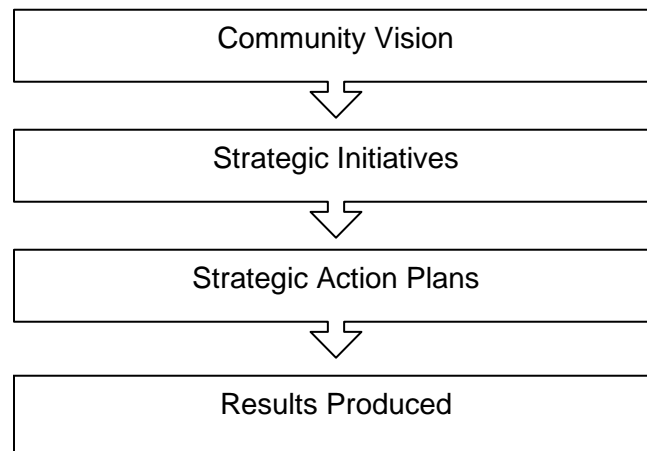
As a team, the Town of Gilbert values:

<u>Integrity</u>	by being ethical, professional and trustworthy
<u>Respect</u>	by being fair, courteous and valuing others
<u>Accountability</u>	by being responsible for our actions and following through on our commitments
<u>Innovation</u>	by continuously improving services through progressive and creative outcomes
<u>Learning</u>	by developing our knowledge and skills
<u>Communication</u>	through transparency, collaboration and accessible information

In FY 2011, the Gilbert Town Council adopted a new Strategic Plan for 2011-2016. This plan is centered around the Community Vision, which guides the development of the strategic initiatives of the plan. From these initiatives, strategic action plans are implemented, and results are produced and measured.

### COMMUNITY VISION

Gilbert, a safe, healthy, clean, attractive community that embraces our Town's heritage yet recognizes the opportunities of the future without sacrificing the resources of today.



Gilbert continues to work toward organizational alignment from strategic initiatives all the way to individual performance standards. The FY 2014 budget was crafted with the Council Strategic Initiatives as a key factor in the decision-making related to funding. The goals and objectives included in the department information are the intermediate steps and tie directly to the Strategic Initiatives.

The Council reviews and updates the Strategic Initiatives during their annual retreat. Management staff and departmental personnel utilize the Strategic Initiatives to guide daily operations. An administrative interpretation of each initiative is included as a starting point from which department Strategic Action Plans follow.

## STRATEGIC INITIATIVES

### Community Livability

The Town of Gilbert takes pride in being a community with a family focus, special welcoming feel, outstanding service delivery, and firm commitment to retain its defining characteristics while it continues to grow. This strategic initiative provides direction to include livability considerations in all decision-making and service delivery. Our motto is: "Gilbert: Clean, Safe, Vibrant."

### Be a Technology Leader

Gilbert leaders place a high value on the potential for applied technology to improve service efficiency. While technology has a cost, it can be used to reduce expenses while expanding service to a growing population. This initiative directs the organization to seek technology improvement that can provide the greatest benefit for the investment. If all segments of service delivery embrace the intention to be a technology leader we will continually improve systems and results.

**Long and Short Term Balanced Financial Plans**

Gilbert is committed to providing a comprehensive financial perspective that enables proactive management of government finances. Long term financial planning ensures that financial perspective is strategically incorporated into organizational planning, demonstrates good management to all stakeholders including bond rating agencies, and clarifies the organization's strategic direction by identifying and prioritizing the most important issues it faces. Short term financial planning is more tactical in nature, identifying the specific near term objectives that will ultimately help to achieve the long term goals. Gilbert will provide transparency, clarity, and timely visibility and insight into impending issues, allowing for flexibility in decision making and incremental corrections.

**Proactively Address Infrastructure Needs**

Gilbert will have a strong and effective infrastructure management system. A growing community must pay attention to infrastructure needs by planning for both the future expansion and the deterioration of existing infrastructure. This serves the residents, business and future economic development and contributes to community livability. We will create an infrastructure plan and management system that will support policy decision-making and inform administrative processes.

**Economic Development with Primary Emphasis on Advancing Science and Technology**

Gilbert is committed to attracting, growing and retaining business and industry within the community. The Town Council will be well prepared for the recovering economy and encourage collaboration and innovation that contributes to the community vision. As such, it is important to identify and execute a sound economic development plan that supports an advanced economy conducive to attracting the talent and investment of science and technology-based organizations with an emphasis on the biomedical and life science industry. The appropriate policies and procedures to be business-friendly in support of the Vision and Strategic Initiatives are paramount.

**High Performing Government**

Gilbert is committed to highly efficient operations while delivering superior results. Excellent performance requires aligning efforts that drive internal effectiveness with those that create external impact. Gilbert will achieve optimal performance by aligning strategy with operational goals supported by best management practices and effective internal and external collaboration. Committed to the initiative of becoming a high performing organization, Gilbert will deliver unparalleled quality of service at the highest value for all of its stakeholders.



The Town of Gilbert General Plan was approved by voters on May 17, 2011. It is the Community's vision and guide for future physical, economic; and social development and is a long-range policy document covering a period of ten to twenty years. The General Plan contains visions, goals, policies, and implementation strategies that guide decisions such as how the Town grows and looks in the future, areas appropriate for residential, employment, and commercial uses, areas to reserve for parks and open space, the location of new roads and energy, and resource conservation and sustainability. The General Plan seeks to ensure that decisions are consistent with the Community's Vision.

## PROCESS

The Town's previous General Plan was approved by voters in 2001. According to State Law, the plan must be updated every ten years. Since the Town's General Plan is a reflection of the Vision and Goals of the Community, a transparent process was established to obtain as much public input as possible during the drafting of the updated document. Work began in August 2008 and by January 2009, a General Plan Steering Committee was formed, consisting of Town Council members, Planning Commissioners, a Design Review Board member, a Redevelopment Commission member, an Economic Development Advisory Board member and a member-at-large. The purpose of the Steering Committee was to oversee the process of the update and ensure consistency within the document.

The Town solicited applications from Gilbert residents willing to serve on Sub-Committees dedicated to drafting the Chapters. A total of fifty-six (56) volunteers were chosen for the Sub-Committees. Chairs were selected to lead the Sub-Committees and the four (4) chairs also sat on the Steering Committee. Each member of the Steering Committee was also appointed as a liaison to a Sub-Committee. Planning Division Staff provided support for the Steering Committee and Sub-Committees. The General Plan Steering Committee and all four Sub-Committees held a kick-off meeting in May 2009.

A total of fifteen (15) Steering Committee and fifty-one (51) Sub-Committee meetings were held between May 2009 and June 2010. During this time, each group heard from experts in the fields, reviewed the existing General Plan, reviewed other General Plans and created the new chapters. All minutes and draft documents were placed on the Town's website after each meeting. Once drafted and approved by the Steering Committee, the Chapters were put on the Town's web page as one of several methods of soliciting public input.

In January 2010, the Steering Committee began holding open houses at various locations and attended events throughout the Town. The goal was to present the draft chapters to the citizens in order to gather public input. A total of ten (10) events and open houses were held. Handouts at the events included survey sheets that could be filled out and sent to staff for inclusion in the update.

The Town was also very active in providing information to the public via local newspapers, cable television, Nixle and Twitter. These social media networks were utilized to advertise open houses and public events to solicit public input on the creation of the plan. Additionally, the Town's web site had an interactive survey that could be filled out and submitted directly to staff.

The result of this effort was a citizen-driven public document that reflects the Vision and Goals of the community. This document will guide and direct the development of the Town for the next two decades.

**GENERAL PLAN ELEMENTS AND VISION STATEMENTS****Land Use and Growth Areas**

Deliver a mix of synergistic land uses that are appropriately located to promote employment opportunities while enhancing Gilbert's quality of life.

**Circulation**

Provide a safe, efficient, and aesthetically pleasing circulation network that considers all modes of vehicular and non-vehicular movement and does so in a manner that is sensitive to the environment.

**Parks, Open Space, Trails, Recreation, Arts and Culture**

Gilbert encourages the health and well-being of its residents through diverse recreational opportunities. The Town offers safe, well maintained facilities, parks and open spaces including locally and regionally connected multi-use trails, equestrian paths and bicycle lanes. Our community also fosters arts and cultural experiences.

**Public Facilities and Services**

Provide a high level of municipal services and facilities to properly serve the community in a manner that enhances quality of life, optimizes existing facilities, and provides for future needs.

**Community Design**

Provide the citizens of Gilbert and the development community with guidelines and assistance to continue to develop Gilbert emphasizing its heritage, yet open to innovative design opportunities that result in projects that are diverse and complementary, promoting stewardship of community resources.

**Environmental Planning**

Gilbert recognizes its environmental stewardship and is committed to being in the forefront as it plans, manages and conserves resources.

**Housing and Conservation**

The Town is committed to maintaining its housing quality and will continue offering in its land use mix a variety of residential developments for all family types and income levels. This will provide housing opportunities by creating new neighborhoods and rehabilitating existing ones while creating a balanced maturing community.

**Economic Development**

Gilbert is "open to business" and attracts, retains, and grows innovative, entrepreneurial businesses of all sizes that provide high-wage job opportunities for Gilbert residents and enhance Gilbert's outstanding quality of life.

**Character Areas**

Gilbert desires to create and protect unique areas of Town by identifying and providing guidance through the use of Character Areas and guidelines.

**Energy**

Gilbert is committed to being at the forefront of energy efficiency, reducing energy demand, and furthering the use of alternative and renewable energy sources.

**Neighborhood Preservation and Revitalization**

Preserve, reinforce and, where appropriate, revitalize the core characteristics and stability that define all of the Town's neighborhoods, commercial and residential.

## ***Continuous Quality Improvement .....the foundation to being a High Performing Organization***

Dedicated to being a High Performing Organization, we are committed to delivering unparalleled quality of service at the highest value for all of its stakeholders. Through Continuous Quality Improvement (CQI) we strive to continuously improve our operations while delivering superior results.

Our approach to CQI includes both a principle and a body of knowledge. The principle, called Plan, Do, Check, and Act (P-D-C-A), is a structured approach to problem-solving and planned change. The body of knowledge includes a specific set of tools, techniques, and key activities that enable individuals or stakeholder teams to manage improvements using data (see graphic below).

Our commitment to continuous improvement ensures we are continuously striving to be a high performing government organization.



Gilbert celebrates over 15 years of its commitment to CQI and conducts a bi-annual employee survey to assess the level of integration of CQI into our work unit culture. The results from the most recent assessment in FY 2011 include:

- ♦ 98% return rate with overall very positive results that indicate a consistent integration of CQI into the work unit culture; here are a few highlights:
- ♦ More than four out of five employees (87%) favorably indicate application of the Town's values and key practices
- ♦ More than three out of four (76%) use the Plan, Do, Check, and Act methodology when improving operational processes or procedures
- ♦ Employees listed over 150 improvements in their work units during the last 12 months
- ♦ 83% of the employees indicate that there are not any barriers which prevent them from suggesting or acting on improvements

## Our Purpose

The purpose of Gilbert's Community with Character initiative is to advance the highest standard of citizenship necessary for creating a safer, more caring community in conjunction with our community partners by adhering to the six pillars of character: trustworthiness, respect, responsibility, fairness, caring, and citizenship.

## Our Vision as a Community with Character

We see Gilbert, Arizona as a place that people are proud to call home, a place where diverse families feel safe and care about their neighbors and the community in which they live.

We see **children** learning from their community a consistent message about the cause and effect of good character. **Teachers** model the character traits and teach about role models of good character. They reward students for demonstrating positive character traits. The effect is a better more enjoyable learning environment for students to focus on the scholastic basics and life skills.

We see the **Mayor, Council, Town employees, and other elected officials** being exemplary role models and good stewards of the same character traits in the community decisions they make. The effect is an increased level of confidence and trust of our leaders by the people of our community.

We see the **police** department teaching, demonstrating, and rewarding citizens for the same character traits in their counseling work with youth and families. The effect is youth making healthier decisions and parents offering increased support that reduces recidivism.

We see our **HOAs and neighbors** supporting each other and demonstrating the same character traits in all they do. The effect is people helping people to make our neighborhoods safe places to raise our families.

We see **businesses** demonstrating and rewarding their employees and customers for the use of the same good character traits in their decisions. The effect is increased morale, increased productivity, and increased revenue.

We see **families** discussing and reinforcing the same character traits they learned at work and school in their home. The effect is a more supportive, encouraging, and happy home.

We see the **media** providing generous press coverage to highlight the character trait of the month and provide a spotlight on those people in our community as well as from history who are/have been exemplary role models of good character traits. The effect is a clearer picture and greater conscious awareness of what it looks like to be a person of good character.

Together as citizens of Gilbert we unite and stand for the strong moral character that has made, and will continue to make, this nation great.

**We choose to be a Community With Character, and embrace the "Six Pillars of Character" from CHARACTER COUNTS!<sup>SM</sup>**

## ***Gilbert History***

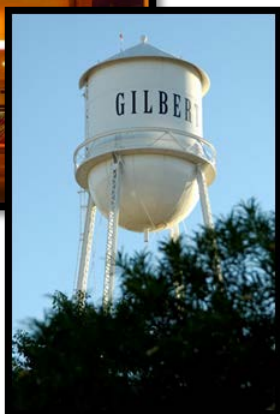
### **History**

In 1902, the Arizona Eastern Railway asked for donations of right of way in order to establish a rail line between Phoenix and Florence. A rail siding was established on property owned by William "Bobby" Gilbert. The siding, and the town that sprung up around it, eventually became known as Gilbert. Gilbert was a prime farming community, fueled by the construction of the Roosevelt Dam and the Eastern and Consolidated Canals in 1911. It remained an agriculture town for many years, and was known as the "Hay Capital of the World" until the late 1920s. Gilbert began to take its current shape during the 1970s, when the Town Council approved a strip annexation that encompassed 53 square miles of county land. Although the population was only 1,971 in 1970, the Council realized that Gilbert would eventually grow and develop much like the neighboring communities of Tempe, Mesa, and Chandler. This proved to be a farsighted decision as Gilbert positioned itself for growth in the 1980s and beyond. Today, the town's population is 226,626, with 76 square miles within its planning area.



### **Gilbert Today**

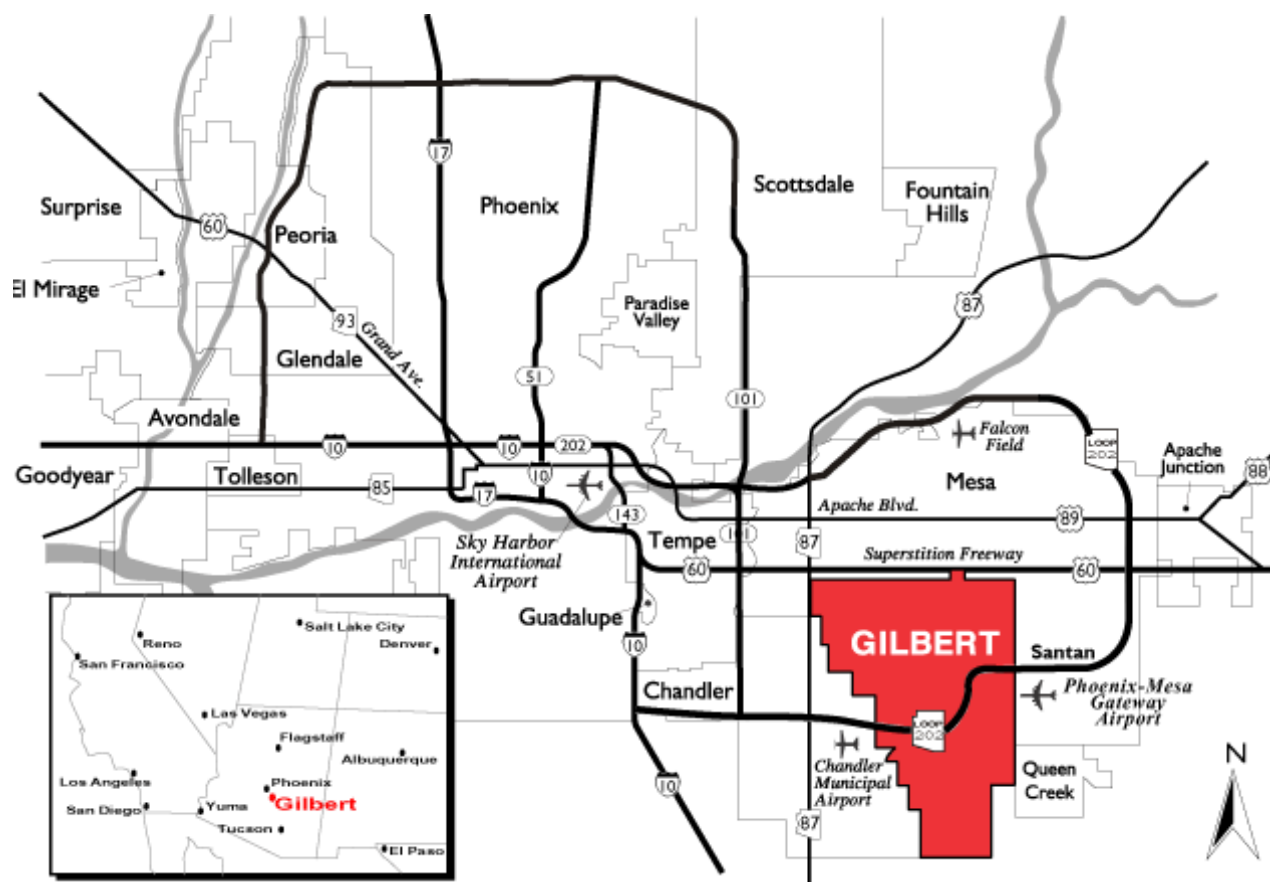
Located in the southeast Valley of the Phoenix metropolitan area, Gilbert is actively growing and diversifying its economic base, citing global-minded innovation and entrepreneurship as keys to productivity. Endowed with supportive infrastructure, ample land and recognition as the center of a new mega-region called the "Sun Corridor," Gilbert is committed to realizing sustainable, world-class business environments that are unique to the community.



The community's dense volume of educated residents boasts one of the highest concentrations of graduate and professional degrees among competing western U.S. cities. According to 2011 American Community Survey data, 38 percent of Gilbert residents hold a bachelor's degree or higher, compared to the national rate of 27 percent. In addition, the median income of Gilbert's residents is one of the highest in Arizona at \$80,090.

Gilbert's current estimated population of 226,626 continues to grow, having experienced 58 percent growth between 2000 and 2005; and 21 percent between 2005 and 2010. With attractive demographics, award-winning amenities, strategically identified business incentives and high-profile developments, Gilbert offers an attractive place to locate for residents and businesses alike.




***Gilbert at a Glance:***

<b>Year Founded:</b>	1891	<b>Cost-of-Living Index (2011):</b>	94.0
<b>Year Incorporated:</b>	1920	<b>Median age:</b>	31.9
<b>Planning Area:</b>	72.6 square miles	<b>Number of Households (2012):</b>	77,992
<b>Elevation:</b>	1,273 feet	<b>Transaction Privilege Tax Rate:</b>	8.80%
<b>Annual average rainfall:</b>	6.46" inches	State/County	7.30%
<b>Annual sunshine days:</b>	310 days	Gilbert	1.50%
<b>Average Temperature (High/Low):</b>		<b>Highway Distances from Gilbert:</b>	
January	67/41	Albuquerque, NM	477 Miles
April	85/54	Dallas, TX	1,028 Miles
July	106/77	Denver, CO	841 Miles
October	89/59	Las Vegas, NV	315 Miles
		Los Angeles, CA	415 Miles
		Phoenix, AZ	12 Miles
		Salt Lake City, UT	708 Miles
		San Diego, CA	381 Miles
		San Francisco, CA	813 Miles
		Tucson, AZ	104 Miles

More information and statistics can be found at:

<http://www.gilbertaz.gov>

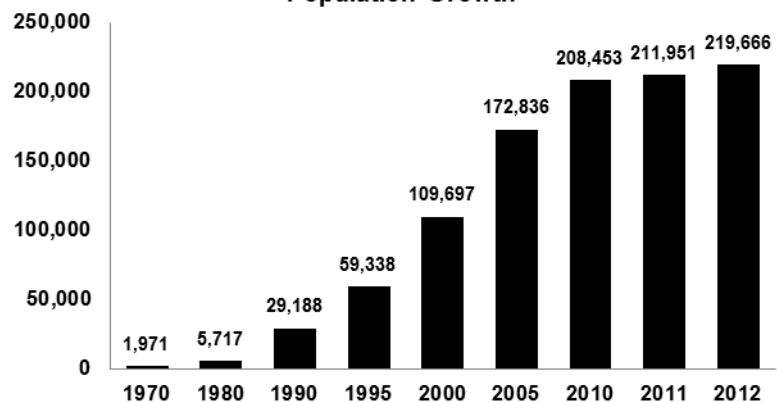
**Demographics:**

	<b>Gilbert</b>	<b>Greater Phoenix</b>
<b>Median Household Income:</b>	\$ 80,090	\$ 51,125
<b>Average Household Income:</b>	\$ 93,618	\$ 69,789
<b>Average Household Size:</b>	3.03	2.66
<b>Average Family Size:</b>	3.46	3.28
<b>High School Graduate:</b>	17.3%	24.6%
<b>Some College, no degree:</b>	28.3%	24.4%
<b>Associate Degree:</b>	11.7%	7.7%
<b>Bachelor's Degree:</b>	26.4%	17.3%
<b>Graduate/Professional Degree:</b>	11.6%	9.6%
<b>High School Graduate or Greater:</b>	95.3%	83.6%
<b>Bachelor's Degree or Higher:</b>	38.0%	27.0%

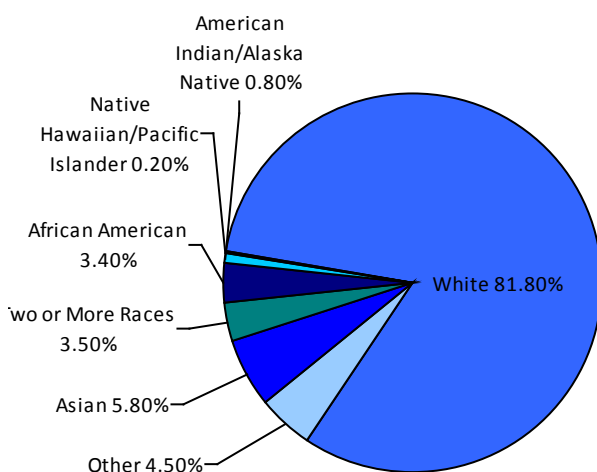
Source: U.S. Census estimates 2011; U.S. Census Bureau 2010; American Community Survey

- *33<sup>rd</sup> Best Place to Live in U.S. – CNN/Money Magazine, 2012*
- *5th Safest City in U.S. – BusinessInsider.com*
- *Tree City USA – Arbor Day Foundation*
- *Bicycle Friendly Community – League of American Bicyclists*
- *Playful City USA (Seven-time honoree) – KaBOOM!*
- *Median age of Gilbert residents is 31.9 years, while the median age for Greater Phoenix is 33.7*
- *33% of residents are under the age of 18; 5% age 65 and above*

- *Population in 1970 was 1,971*
- *Anticipated population at build out is in excess of 330,000*
- *Population increased 91% from 2000 to 2010 and continues to climb*
- *In 2009, Gilbert was named the 2<sup>nd</sup> fastest growing community in the country by the U.S. Census Bureau based on growth between 2000-2008*
- *According to U.S. Census estimates released in 2013, Gilbert experienced the largest population gains in the East Valley*

**Population Growth**


Source: U.S. Census Bureau; MAG 2012 Population Estimates

**Gilbert Ethnic Make-up**


Source: U.S. Census Bureau 2010; American Community Survey

**Age Distribution**
**Gilbert:**

Under 18	33%
19-24	7%
25-44	33%
45-64	22%
65 and over	5%

**Greater Phoenix:**

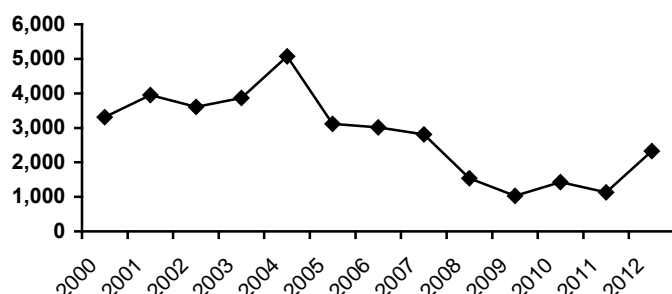
Under 18	26%
19-24	9%
25-44	28%
45-64	23%
65 and over	13%

**Economic Information:**

- The median household income is \$80,090 – the highest among Phoenix cities with a population above 100,000, and 52% above the national median household income of \$52,762
- The Maricopa Association of Governments (MAG) estimates there are more than 74,000 jobs in Gilbert
- Gilbert's three hospitals have all opened within the past decade: Gilbert Emergency Hospital, Catholic HealthCare West (Mercy Gilbert), and Banner Health
- MD Anderson Banner Cancer Center opened in 2011

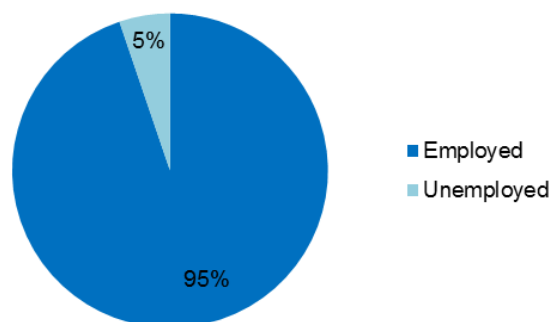
**Major Employers**
**Employees**

Gilbert Unified School District	4,173
Town of Gilbert	1,238
Banner Health Care	1,448
Fry's Food Store	944
Mercy Gilbert Medical Center	762
GoDaddy Software, Inc.	850
Wal-Mart, Inc.	704
Higley Unified School District	701
Chandler Unified School District	568
State of Arizona	504

**Housing Starts**


- The median value of owner occupied housing units is \$266,100
- An average of 119, 94, 194 and 207 building permits were issued per month in FY2010, 2011, 2012 and 2013, respectively.
- Of total housing units, 92% are occupied and 8% are vacant

- Gilbert has an existing portfolio of:
  - ✓ **7 million SF** industrial
  - ✓ **4.5 million SF** office space
  - ✓ **200 acres** light industrial
  - ✓ **663 acres** business park
- In 2007, Gilbert welcomed the SanTan Village Regional Shopping Center, the retail portion of a mix-use urban village that ultimately will encompass 3 million square feet and 500 acres of entertainment, retail, restaurant, and office uses
- In 2013, Gilbert became the 1st Arizona economic development organization to be accredited by the International Economic Development Council, and the 2nd in the country

**2013 Gilbert Civilian Labor Force = 109,018**


Source: Arizona Department of Administration, Employment and Population Statistics. Special Unemployment Report – 2013.

For more on population figures and community resources, visit [www.gilbertaz.gov](http://www.gilbertaz.gov).

The financial accounts for Gilbert are organized on the basis of funds or account groups. In governmental accounting, a fund is a separate self-balancing set of accounts used to show operating results for a particular activity or activities. Funds are categorized into three classes: governmental, proprietary, or fiduciary. Different fund types are found within each of these three classes.

## GOVERNMENTAL FUNDS

**General Fund** – The General Fund accounts for the resources and uses of various Gilbert departments. A majority of the daily operating activity is recorded in this fund. Governmental accounting requires the General Fund be used for all financial resources except those required to be accounted for in another fund.

Departments included:

- Management and Policy
- Management Services
- Legal and Courts
- Development Services
- Police
- Fire
- Parks and Recreation

**Special Revenue Funds** – These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose.

- **Street Fund (Highway User Revenue Fund)**  
Street operating costs eligible for state highway revenues are included in this fund. Revenues are primarily derived from state-shared fuel tax and vehicle license tax. The Streets Department is a division of the Public Works Department.
- **Community Development Block Grant**  
This fund accounts for all federal CDBG revenue. The revenue is used for expenditures that create a more viable community, such as downtown renovation and social services.
- **HOME Fund**  
This fund accounts for Federal Home Investment Partnership revenue. The revenue is used for expenditures that create and maintain affordable housing within the Town.

### → *Grants*

The Town accounts for grant revenue and the related expenditures in a separate fund. The entire expense is typically included in this fund and any amount not supported by grant revenue is transferred from another fund.

### → *Other Special Revenue*

Other special projects are accounted for in this group of funds. The activity extends beyond one fiscal year and is for a specific event.

### → *System Development Fees*

This set of funds segregates the revenue to pay for growth related capital projects. The revenue is transferred, as needed, to Capital Projects funds to pay for eligible projects or to Debt Funds to repay debt issued for growth-related construction.

### → *Maintenance Improvement Districts*

Arizona Statutes provide that improvement districts can be established to pay for streetlights and parkway improvements. Gilbert established two funds for these districts. Revenue is received from benefited property owners.

**Capital Project Funds** – These funds account for revenue received and expenses related to infrastructure improvements such as streets, water, wastewater, and parks. Revenue is received from system development fees, bond proceeds, and other sources.

**Debt Service Funds** – The short and long-term payment of principal and interest on borrowed funds is accounted for in these funds.

**Special Assessment Funds** – Property owners requiring specific capital improvements, from which benefit is primarily restricted to those specific property owners, may form a district. Special levies are collected from those

property owners to cover those costs. There are presently three districts.

### PROPRIETARY FUNDS

**Enterprise Funds** – These are funds in which the services provided are financed and operated similarly to those of a private business. User fees are established and revised as needed to ensure that revenues are adequate to meet all necessary expenditures. Departments included:

- Water
- Wastewater
- Environmental Services – Commercial
- Environmental Services - Residential

**Internal Service Funds** – Gilbert has three Internal Service Funds: fleet maintenance, printing service, and health self insurance. The Internal Service Funds are used to provide service to other departments and to recover the cost of that service. The use of these funds provides a more complete picture of the cost to provide a given public service, because more of the total costs are included in the respective cost center.

### FIDUCIARY FUNDS

**Trust and Agency Funds** – This fund type is for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units or other funds. Use of these funds facilitates discharge of responsibilities placed upon the governmental unit by virtue of law or other similar authority.

### ACCOUNT STRUCTURE

A number of accounts are found within each fund. A fund is divided first into cost centers that include Business Units, Departments, Divisions and activities that relate to a functional area such as Police Patrol – Canine. Within each cost center are object codes that define a particular transaction.

The cost center is further divided into separate object codes to identify the particular revenue or expenditures type. For example, within Police Patrol - Canine there is an object code for fuel that accumulates the costs paid for fuel during that fiscal year.

The account structure hierarchy is:

- Fund
  - Cost Center
    - Object Code

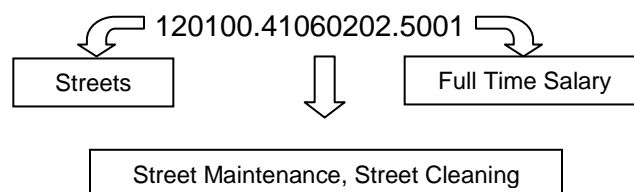
Expense object codes are segregated by the following categories:

- Personnel Services
- Contractual and Other
- Capital Outlay
- Debt and Depreciation
- Transfers

Revenue object codes are also categorized based on the first two numbers in the code.

This segregation provides the ability to summarize expenditure and revenue information by major category.

The chart of accounts structure provides distinguishing characteristics for each portion of the account. For example, the salary of an employee working in the Street Fund performing Street Cleaning would be paid from account:



## BUDGET DEVELOPMENT

The Council determines the priorities for the year and staff develops the best possible budget that incorporates Council priorities and fits within the resources available.

Council set the following boundaries for budget preparation:

- ✓ No change in local sales tax rate (1.5%)
- ✓ No change in property tax for debt service repayment (\$1.15 per \$100)
- ✓ Implementation of the Classification and Compensation Study
- ✓ Maintain minimum fund balance policies

The major steps in preparation of the budget were:

- ✓ Update FY 2013 revenue and expense projections and five-year projections for operating funds
- ✓ Council input on initiatives, boundaries, and priorities
- ✓ Perform base budget analysis
- ✓ Justify new requests or changes to existing requests for funding tying each back to specific services to be funded deliberately
- ✓ Prioritization of available resources to align with Council priorities
- ✓ Present draft to Council
- ✓ Council review and adoption

The Budget Calendar page depicts the timing in more detail.

## STATE EXPENDITURE LIMIT

The State of Arizona sets a limit on the expenditures of local jurisdictions. State statute sets the limits unless otherwise approved by the voters. The Town of Gilbert received voter approval to increase this limit because of the population growth rate. Gilbert must budget at or below this limit.

The expenditure limit base approved by the voters must be used in determining Gilbert's expenditure limit until a new base is adopted. The expenditure limit for FY 2014 is \$345,968,823. Some of the specific items excluded from the expenditure limit include: revenue from bond sales, revenues received for interest, trust and agency accounts, federal grants, and amounts accumulated for the

purchase of land, buildings, or improvements if the voters approved.

## BUDGET AMENDMENTS

Under Arizona Revised Statutes, the budget cannot increase once the Council adopts the preliminary budget.

Transfers between budget line items are submitted throughout the year to align the budget with actual expenses and requirements. This provides a more refined picture of what the base should be for the next budget year.

The Town budgets for contingencies in the following funds:

- ✓ General
- ✓ Streets
- ✓ Water
- ✓ Wastewater
- ✓ Environmental Services - Residential
- ✓ Environmental Services – Commercial
- ✓ Replacement Funds
- ✓ CIP
- ✓ Grants
- ✓ Special Revenues

The contingency account is used for emergency or unanticipated needs or opportunities.

## BUDGET CARRYFORWARD

If completion of a project or acquisition is not expected during a fiscal year, the amount must be included in the budget for the following fiscal year and balanced along with other requests.



## BUDGET BASIS

The budget is prepared on an annual basis generally consistent with Generally Accepted Accounting Principles (GAAP). The Town's Governmental Funds consist of the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds. Governmental fund type budgets are developed using the modified accrual basis of accounting.

Under the modified accrual basis, revenues are estimated for the fiscal year that they are accrued. Principal and interest on general long-term debt is budgeted as expenditures when due, whereas other expenditures are budgeted for based on the timing of receipt of the good or service.

Proprietary Fund Budgets – Water, Wastewater, Solid Waste, and Internal Service Funds - are adopted using the full accrual basis of accounting whereby revenue projections are developed recognizing revenues earned in the period. Expenditure estimates are developed for all expenses incurred during the fiscal year.

The major differences between the budget and the Comprehensive Annual Financial Report (CAFR) are:

- ✓ Certain revenues, expenditures, and transfers are not included in the budget, but are accrued and reported on the GAAP basis. For example, the increases or decreases in compensated absences are not included for budget purposes but are in the CAFR
- ✓ Indirect administrative cost allocations to the Enterprise Funds are accounted for as transfers in or out on the budgetary basis, but are recorded as revenues and expenses for the CAFR
- ✓ New capital outlays in the Enterprise Funds are presented as expenses in the budget, but recorded as assets in the CAFR
- ✓ Depreciation expense is not included in the budget, but is an expense in the CAFR
- ✓ Debt service principal payments in the Enterprise Funds are expenses in the budget, but reported as reduction of long-term debt liability in the CAFR
- ✓ Encumbrances are treated as expenses in the year the purchase is made for budget purposes



## Budget Calendar

Date	Action
September 20, 2012	Budget Kick-off Meeting with Town Leadership
January 17, 2013	First Capital Improvement Plan stakeholder meeting
December 1, 2012	Meet and Confer process with labor groups began
January 30, 2013	Completion of mid-year projections
January 2, 2013	Executive Team began twice weekly review sessions for FY 2014 budget requests
April 2, 2013	Council study session presentation: Overview of budget process
April 11, 2013	Second Capital Improvement Plan stakeholder meeting
April 16, 2013	Council study session presentation: Overview of budget requests
March 4, 2012	Executive Team presentation of budget recommendations to Town Manager and Assistant Town Manager
April 2, 2013	Council Study Session Presentation – Update on FY 2014 Approach and Framework
April 16, 2013	Council Study Session Presentation – Update on FY 2014 Budget Development
April 30, 2013	Council study session presentation: FY 2014 Budget Recommendations
May 23, 2013	Third Capital Improvement Plan stakeholder meeting
May 16, 2013	Council adoption of Memorandums of Understanding with labor groups
May 16, 2013	Public hearing and adoption of FY 2014 Preliminary Budget
June 6, 2013	Adoption of final FY 2014 Budget
June 6, 2013	Adoption of Capital Improvement Plan and Infrastructure Improvement Plan
June 27, 2013	Public hearing and adoption of Secondary Property Tax levy

## Introduction

First adopted on November 5, 2011, by the Town Council, the Policies of Responsible Financial Management. Policies were adopted in May 2013 by Council and establish the framework for overall fiscal planning and management by setting forth guidelines for current activities and long range planning. The purposes of the financial policies are to enhance the transparency of fiscal management practices, provide for a balanced budget, promote fiscal conservatism, provide flexibility and responsiveness, and ensure adherence to the highest accounting and management practices. These Policies of Responsible Financial Management are intended to foster and support the continued financial strength and stability of the Town of Gilbert.

## PURPOSE

The Town's financial policies establish the framework for overall fiscal planning and management. The policies set forth guidelines for both current activities and long range planning. The purposes of the financial policies are:

- **Balanced Budget** – The Town is required, by Arizona Revised Statute, to adopt a balanced budget each fiscal year. A balanced budget is one in which the sum of estimated revenues and appropriated fund balances is equal to appropriations.
- **Fiscal Conservatism** – To ensure that the Town is at all times in solid financial condition, defined as:
  - ✓ **Maximized efficiency** – best possible service at the lowest possible cost
  - ✓ **Cash solvency** – the ability to pay bills
  - ✓ **Budgetary solvency** – the ability to balance the budget
  - ✓ **Long-term solvency** – the ability to pay future costs
  - ✓ **Service level solvency** – the ability to provide needed and desired services
- **Flexibility** – To ensure the Town is in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress.
- **Transparency and Communication** – To utilize best practices in communicating financial information to facilitate sound decision-making, to promote openness and transparency, and to inspire public confidence and trust.
- **Adherence to the Highest Accounting and Management Practices** – As set by the Governmental Accounting Standards Board and the Government Finance Officers Association standards for financial reporting and budgeting.

## SCOPE

The Town has an important responsibility to its citizens to carefully account for public funds, to manage its finances wisely, and to plan for the adequate funding of services desired by the public, including the provision and maintenance of public facilities and infrastructure. In times of tight budgets, of major changes in federal and state policies toward local government, and of limited growth in the Town's tax base, Gilbert needs to ensure that it is capable of adequately funding and providing those government services desired by the community. Ultimately, the Town's reputation and success will depend on the public's awareness and acceptance of the management and delivery of these services.

These adopted Policies of Responsible Financial Management establish guidelines for the Town's overall fiscal planning and management. These principles are intended to foster and support the continued financial strength and stability of the Town of Gilbert as reflected in its financial goals. Gilbert's financial goals are broad, fairly timeless statements of the financial position the Town seeks to attain:

- To deliver quality services in an affordable, efficient and cost-effective basis providing full value for each tax dollar
- To maintain an adequate financial base to sustain a sufficient level of municipal services, thereby preserving the quality of life in the Town of Gilbert
- To have the ability to withstand local and regional economic fluctuations, to adjust to changes in the service requirements of our community, and to respond to changes in Federal and State priorities and funding as they affect the Town's residents
- To maintain a high bond credit rating to ensure the Town's access to the bond markets and to provide assurance to the Town's taxpayers that the Town government is well managed and financially sound

Following these policies will enhance the Town's financial health as well as its credibility with its citizens; the public in general, bond rating agencies and investors. To achieve these purposes as the Town of Gilbert continues to grow and develop, it is important to regularly engage in the process of financial planning including reaffirming and updating these financial guidelines. Policy changes will be needed as the Town continues to grow and become more diverse and complex in the services it provides, as well as the organization under which it operates to provide these services to its citizens.

## **POLICY STATEMENTS**

### **1) Accounting, Auditing and Financial Procedures**

Gilbert produces a Comprehensive Annual Financial Report in accordance with Generally Accepted Accounting Principles as established by the Governmental Accounting Standards Board. An independent audit is performed annually, and a request for proposals is prepared every five years to procure services for the annual audit.

### **2) Budget Administration**

The Town Council sets policy and adopts the annual budget at the fund level as a total amount of expenditures. Financial control is set by Council at the fund level, with budgetary control for operating performance administered at the departmental level by the Town Manager. Budget adjustments for special revenue funds, excluding Highway User Revenue Funds, will be administered by the Office of Management and Budget, and will not exceed the available revenues. Grants and restricted appropriations are administered by department. Directors may authorize transfers within non-personnel budget lines at the same fund, department, and project level. The Town Manager or his/her designee is authorized to administer a budget adjustment process *within* a fund between departments or projects. The Budget Manager or his/her designee is authorized to approve any adjustments *between* funds, projects, or contingency transactions up to \$25,000. The Town Manager or his/her designee is authorized to approve any adjustments between funds, projects, or contingency transactions up to \$50,000. Council action is required to approve adjustments between funds, projects, or contingency transactions over \$50,000. All annual appropriations lapse at year-end and are considered for inclusion in the subsequent year's budget on a case-by-case basis.

### **3) Long-Range Planning**

The Town needs to have the ability to anticipate future challenges in revenue and expense imbalances so that corrective action can be taken before a crisis develops. In order to provide Town officials with pertinent data to make decisions for multi-year policy direction, the Budget Manager shall annually develop, with the assistance of Town departments, five-year revenue and expenditure forecasts for General Fund, Enterprise, and Streets funds. These forecasts will identify changes in revenue and expenditures due to projected new development in the Town, economic indicators, legislative or program changes, labor agreements, and capital projects coming online. These forecasts are based on assumptions derived from boundaries set by the Council or Executive Team, economic indicators,

anticipated operational needs, capital projects scheduled in the Capital Improvement Program (CIP), and required rate increases to maintain appropriate service levels.

Departments are required to assess and report annually on needed capital improvement projects for the subsequent five years. Projects will only be included in the five-year CIP if a legitimate source is identified to fund the project. Project needs identified without an available funding source will remain outside of the five-year program. The first year of the CIP is adopted as Budget and is constrained by the same legal requirements.

During the budgeting process, all capital improvement projects are analyzed to determine if they reduce, maintain, or increase operating and maintenance costs.

The Office of Management and Budget (OMB) reviews ordinance requests, IGAs and DAs to determine the financial impact of requests.

The OMB reviews grant applications to determine whether matching funds are available and whether the Town will be responsible for funding a program after grant funding ceases.

## **4) Repair and Replacement Funding**

The Town shall budget annually for the repair and replacement of fleet and capital infrastructure items. Appropriate funding levels for repair and replacement shall be established through the Capital Improvement Plan and annual operating budget processes. Funding will be prioritized each year to reflect the needs of the Town in accordance with plans established to manage the repair and replacement cycles of fleet and infrastructure.

### **A) Infrastructure**

1. Purpose – To provide for fiscally responsible infrastructure repair and replacement program that will enable the Town of Gilbert to maintain service delivery to citizens.
2. Objective(s) – A consistent, comprehensive framework to
  - Support the stewardship of public assets
  - Meet established standards and ensure regulatory compliance
  - Accurately forecast future financial requirements
3. The Infrastructure Replacement fund is funded through an Infrastructure Replacement Fund Cost Allocation. The replacement fund cost allocation is determined using the five year plan generated by the Public Works Department. The five year plan will be evaluated annually to determine the replacement fund allocation for the upcoming fiscal year. The replacement fund allocation ensures sufficient fund balance to fund the facilities replacement program. The Infrastructure Replacement Fund fund balance will be reviewed annually to determine if it is over/under funded.

### **B) Fleet and Rolling Stock**

1. Purpose – To provide for fiscally responsible vehicle and equipment replacement that will enable the Town of Gilbert to maximize vehicle utilization, ensure public/employee safety and maintain a positive public image.
2. Objective(s) – Vehicles and equipment are kept in service as long as economically feasible and are retired at the optimum point of useful life. This policy is applicable to all departments.
3. All town vehicles and equipment maintained by Fleet Services are governed by this policy and the Fleet Replacement Procedure.
4. Fleet Services will evaluate the fleet annually, through maintenance records review and physical evaluations. Vehicles will also be evaluated based on years of service, miles or hours as outlined in the Fleet Replacement Procedure. A determination will be made to

- replace or retain the vehicle. A listing of vehicles recommended for replacement will be sent to the Office of Management and Budget for inclusion in the budget process.
5. Vehicles that are replaced will be declared as surplus and sold at auction or another disposal method as chosen by the Purchasing Agent.
  6. Vehicles will be replaced on a 'like for like' basis unless a business need is demonstrated and approved.
  7. All replacement vehicles are funded using the Replacement Fund. The Replacement Fund is funded using the five year plan as determined by the Fleet Department. This ensures sufficient fund balance to fund the vehicle/equipment replacement program. The Replacement Fund fund balance will be reviewed annually to determine if the fund is over/under funded.
  8. The Town Council is responsible for final approval of all vehicle/equipment replacement as part of the formal budget adoption.

## **C) Information Technology (IT) Equipment**

1. Purpose – To provide for fiscally responsible IT equipment repair and replacement to protect the Town of Gilbert's investment in information technology as a tool for conducting the Town's business and providing service to our citizens.
2. Objective(s) – IT equipment will be repaired or replaced in accordance with the appropriate replacement cycles to ensure that the Town of Gilbert is positioned to be a technology leader, providing the most efficient and cost effective technology solutions to citizens and staff.
3. IT Equipment Useful Life and Recommended Replacement Cycle
  - a. All equipment is on a schedule for replacement based on useful life. IT Equipment Useful Life will vary based on the type of use, location etc. The recommended cycle is a guideline. Discretion is given to the Information Technology Director in making the final determination.
    - i. Includes routers, switches, firewalls, etc.
    - ii. Disk storage is implemented in pairs. Each pair has a primary and secondary component. The primary component will be replaced every three years. The unit being replaced will be used to replace the secondary component. The result is six years of useful life for each investment, three years as primary and three years as secondary.
    - iii. Microwave equipment will be replaced by:
      1. Fiber optic when near the Town's fiber optic network.
      2. Commercial provider (Century Link, Cox, etc.) when fiber optic is not available.
      3. New microwave equipment when the fiber optic network and commercial provider options are not available.
    - iv. Software applications have varied life depending on the development and support by the vendor. Therefore, software application replacements will be evaluated by IT and the business unit utilizing the software.
    - v. Radio equipment is typically replaced due to changes in infrastructure, regulatory changes, or device durability. The proposed schedule is based on device durability. Replacement due to infrastructure changes and / or regulatory changes should be reviewed annually to determine if they will have an impact on the replacement schedule of the equipment.

## Financial Policies

Description	Useful Life (Years)	Recommended Replacement Cycle
<b>Personal Computers</b>		
Police Dispatch	2	2-3
Police Dispatch Radio	3	3-4
Knowledge Workers	3	3-4
Shared Use	4	4-5
Public Safety Mobile Data Computers	5	5-6
Public Safety Tablet Computers	3	3-4
Tablets (iPad, Droid, etc.)	When broken	2-3
<b>Copy and Print Devices</b>		
Copy Machines / Multifunction Printers / Plotters	No longer economical to support and / or repair	Typically 6+
Printers	No longer economical to support and / or repair	Typically 6+
<b>End User Devices</b>		
Mobile Phones	N/A	Managed by each department.
Desktop Phones	10	10-11
<b>Data Center Equipment</b>		
Server	5	5-6
Network Equipment <sup>1</sup>	End Of Support as determined by the manufacturer	Typically 5+
Disk Storage <sup>2</sup>	6	6-7
Telephone Hardware	End of Support as determined by the manufacturer	Typically 5+
<b>Software Applications <sup>4</sup></b>	Business Need	
<b>Wide Area Network Equipment</b>		
Microwave Equipment <sup>3</sup>	10	
<b>Radio Communication Devices</b>		
Radio Consoles <sup>5</sup> (used in PD Dispatch)	10	10-11
Mobile Radios <sup>5</sup> (mounted in vehicles)	8	8-10
Portable Radios <sup>5</sup> (carried by individuals)	5	5-7



4. The Replacement Fund Allocation is determined using the 5-Year Plan generated by the IT Department Director. The five year plan will be evaluated annually to determine the replacement fund allocation for the upcoming fiscal year.
5. All IT replacement equipment is funded using the IT Replacement fund. The IT Replacement Fund is funded through a Replacement Fund Cost Allocation. The replacement fund cost allocation is determined using the five year plan generated by the IT Department. The five year plan will be evaluated annually to determine the replacement fund allocation for the upcoming fiscal year. The replacement fund allocation ensures sufficient fund balance to fund the IT Equipment replacement program. The IT replacement fund balance will be reviewed annually to determine if it is over/under funded.

#### **D) Facilities**

1. Purpose – To provide for fiscally responsible facilities repair and replacement to protect the Town's investment in buildings/facilities, and to ensure that the physical buildings are fit for their intended purpose.
2. Objective(s) – Facilities are repaired as long as economically feasible to ensure the safety of the citizens and staff. Facilities will be retired from service when it is in the best interest of the Town.
3. All Town facilities are governed by this policy.
4. Repairs to facilities/buildings will be done with the intention of:
  - a. Re-instating the physical condition of the facility to a specified standard;
  - b. Preventing further deterioration or failure;
  - c. Replacing components at the end of their useful life; and
  - d. Making temporary repairs for immediate health, safety, and security reasons.
5. The Facilities Replacement fund is funded through a Replacement Fund Cost Allocation. The replacement fund cost allocation is determined using the five year plan generated by the Facilities Department. The five year plan will be evaluated annually to determine the replacement fund allocation for the upcoming fiscal year. The replacement fund allocation ensures sufficient fund balance to fund the facilities replacement program. The facilities replacement fund balance will be reviewed annually to determine if it is over/under funded.

#### **5) Contingency**

Gilbert appropriates dollars in the major operating funds—General, Water, Wastewater, Streets, and Solid Waste Funds for emergency and unforeseen events and opportunities. The Contingency is calculated excluding non-operating items such as capital project transfers and debt service payments. Sufficient funds shall be allocated each year in the budget process.

Contingency funds shall be used to provide for unanticipated needs and opportunities that arise during the year. Budgeting for contingency funds at the department level will be based on most-likely occurrences and levels of service for the following fiscal year.

#### **6) Revenue Diversification**

Gilbert values a diversified mix of revenue sources to mitigate the risk of volatility. The Town's goal is a diversified General Fund revenue base which includes sales taxes, state shared revenues, and other revenue sources. Gilbert has a secondary property tax which cannot be used for operating expenditures.

The major source of revenue for the General Fund is sales tax. Since sales tax is a direct function of business cycles and inflation, it is important to make every effort to improve the diversity of the Town's revenue sources.



The Town will strive to maintain a diversified and stable revenue base to shelter it from economic changes or short-term fluctuations by doing the following:

- Periodically conducting a cost of service study to determine if all allowable fees are being properly calculated and set at an appropriate level
- Establishing new charges and fees as appropriate and as permitted by law
- Pursuing legislative change, when necessary, to permit changes or establishment of user charges and fees
- Aggressively collecting all revenues, related interest and late penalties as authorized by the Arizona Revised Statutes

### **7) Use of Revenue**

Gilbert avoids dependence on temporary revenue sources to fund recurring government services. One-time revenues should be used only for one-time expenditures and not for ongoing expenditures. By definition, one-time revenues cannot be relied on in future budget years. Examples of one-time revenues are unexpected audit collections for sales tax, sales of Town assets, or one-time payments to the Town.

Sales tax revenue is a volatile source of revenue since it is a direct function of economic cycles. Sales tax revenues that exceed the normal growth rate should be used for one-time expenditures or to increase reserves for the inevitable economic downturns. When sales tax revenue growth is less than the normal growth rate, it may be necessary to use reserves until appropriate expenditure reductions or other measures can be implemented. Interest income is also volatile. Any interest earnings that exceed the average annual earnings over the last ten years should be used for one-time expenditures or to increase reserves.

The best use of one-time revenues is to invest in projects that will result in long term operating cost savings. Appropriate uses of one-time revenues include strategic investments, such as early debt retirement, capital expenditures that will reduce operating costs, information technology projects that will improve efficiency and special projects that will not incur ongoing operating costs. If projects are deemed appropriate strategic investments and do include increased ongoing operating costs, these costs should be acknowledged and planned for in long-range planning efforts prior to approval.

### **8) Fees and Charges**

User fees and charges are payments for purchased, publicly provided services that benefit specific individuals. The Town relies on user fees and charges to supplement other revenue sources in order to provide public services.

- Indirect cost charges will be assessed to reflect the full cost of identified services.
- The Town may establish user fees and charges for certain services provided to users receiving a specific benefit.
- On a regular basis, the Town will conduct a cost of service study to identify the full cost of providing a service for which fees are charged. The calculation of full cost will include all reasonable and justifiable direct and indirect cost components.
- User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.
- The Town shall establish cost allocation models to determine the administrative service charges due to the appropriate operating fund for overhead and staff support provided to another fund.
- User fees in Enterprise Fund operations are calculated to recover the entire cost of operations, including indirect costs, debt service, reserve for replacement, and overhead costs.

The general policy of the Town of Gilbert regarding fees and charges is based upon the following considerations:

- Tax dollars should support essential Town services that benefit and are available to everyone in the community (such as parks, police, and fire protection).
- For most services that largely or solely benefit individuals, the Town should recover full or partial costs of service delivery through user fees.

The full cost of providing a service includes the following:

- Direct costs associated with providing the service, including:
  - ✓ The cost of the time all employees spend on the service, including fringe benefits.
  - ✓ Other direct costs, such as supplies and materials, contractual services, or internal service fund charges associated with the service.
- Department, division supervision, or clerical support, etc.
- Departmental indirect costs.
- Town-wide indirect costs.

### 9) Debt Management

**Purpose** - The Town utilizes long term debt to finance capital projects with long useful lives. Financing capital projects with debt provides opportunities for: intergenerational equity, inter-jurisdictional equity, cash flow requirements, and strategic opportunities or leveraging of funding sources.

**Objective(s)** - The objective of this debt management policy is to provide guidelines for the:

- Issuance of bonds to finance necessary long-term capital projects;
- Preservation of the Town's bond ratings;
- Maintenance of adequate debt reserves;
- Compliance with debt instrument covenants and provisions, and required disclosures to investors, underwriters and rating agencies;

These policy guidelines will also be used when evaluating the purpose, necessity and condition under which debt will be issued. These policies are meant to supplement the legal framework of public debt laws provided by the Arizona Constitution, State statutes, Federal tax laws and the Town's current bond resolutions and covenants. The Finance and Management Services Director is charged with carrying out this policy. Finance and the OMB departments work collaboratively in implementing the policy.

**Conditions and Process of Debt Issuance:**

While the issuance of bonds is frequently an appropriate method of financing long-term capital projects, such issuance must be carefully monitored to preserve the Town's credit strength and to provide the necessary flexibility to fund future capital needs.

- The Finance and Budget Departments will work together with the Engineering Services Department to identify and prioritize potential capital investments, the related costs and benefits.
- Finance, OMB and Town Managers Office will identify potential funding sources for each improvement as outlined in the Capital Improvement Plan.
- Finance and OMB will utilize other professionals as necessary to ensure compliance with the requirements of the issuance of bonds. Approval from Town Council must also be obtained.
- The Finance Department will utilize other professionals as necessary to determine whether the bonds will be sold competitively, or as a negotiated sale, or as a direct placement with a financial institution. The determination will be based on the financing needs and prevailing market conditions.
- Other conditions that need to be considered include: market conditions, financial limits (see below under "Restrictions on Debt Issuance"), long-term forecasts and specific funding sources. Finance and OMB will be responsible for reviewing the funding sources and financial forecasts to ensure

compliance with existing bond covenants, debt limits and the potential impact on existing bond ratings prior to the issuance of any new bonds.

- Finance and OMB will ensure that pledged resources of the Town are adequate, in any general economic situation, so as to not hinder the Town's ability to pay its debt when due.

### Types of Debt Instruments Utilized by the Town:

- **General Obligation (G.O.) Bonds**

GO bonds are backed by the full-faith and credit of the Town and are secured by secondary property taxes. The term of any bond will not exceed the useful life of the capital project/facility for which the borrowing is intended. The general target for maturity of G.O. bonds will be between 15 and 30 years, with consideration given to statutory restrictions to the system development fee planning period. Reserve funds, when required, will be provided to adequately meet debt service requirements in subsequent years. Interest earnings on bond fund balances will primarily be used to pay for other uses or purposes of the project; secondarily, it will be used for payment of debt service on the bonds. Secondary property tax levy and corresponding tax rates will be determined each year as part of the budgetary process (pursuant to state law) to pay the necessary debt service payments of the G.O. bonds currently outstanding or expected to be issued within the fiscal year.

- **Revenue Bonds**

Revenue bonds are defined as bonds on which the debt service is payable from the revenue generated from the operation of the project being financed or a category of facilities, from other non-tax sources of the Town, or from other designated taxes such as highway user revenues, excise tax, or special fees or taxes. Revenue bonds will be analyzed carefully by the Finance and Budget Departments for fiscal soundness. Part of this analysis may include a feasibility report prepared by an independent consultant prior to the issuance of "utility" supported revenue bonds to ensure the generation of sufficient revenues to meet debt service requirements, compliance with existing bond covenants and to protect the bondholders. Debt Service Reserve Funds should be utilized if required by existing bond covenants when necessary or as prevailing market conditions dictate. Interest earnings on the reserve fund balances will primarily be used for other uses or purposes of the project; secondarily, it will be used for payment of debt service on the bonds. The target for maturity of Revenue bonds may be between 15 and 30 years in length but will not exceed the useful life of the capital project or facility for which the borrowing is intended.

- **Municipal Property Corporation (MPC) Bonds**

An MPC is a non-profit corporation created by the Town as a financing mechanism for the purpose of financing the construction or acquisition of Town capital improvement projects. The MPC is governed by a board of directors consisting of citizens from the community appointed by the Town Council. MPC bonds are secured by excise taxes and/or other undesignated general fund revenues.

- **Improvement District Bonds**

Improvement District bonds shall be issued only when the formation of the district demonstrates a clear and significant purpose for the Town. It is intended that Improvement District bonds will be primarily issued for neighborhoods desiring improvements to their property such as roads, water lines, sewer lines, streetlights, and drainage. The District must provide a specific benefit to the property owners and the creation of an Improvement District must be approved by Town Council. The Town will review each project through active involvement of Town staff and/or selected consultants to prepare projections, review pro-forma information and business plans, perform engineering studies, analyze minimum debt coverage and value to debt ratios, and conduct other analyses necessary to consider the proposal against specified criteria. Principal and interest owed on the bonds are paid from assessments on the property benefiting from the particular bond-funded project.

### Restrictions on Debt Issuance:

- Where appropriate, the Town will consider "pay as you go" capital financing and/or the use of impact fees.
- The Town will not issue bonds to fund current operations.

- The Town will comply with applicable debt service coverage limitations in the bond covenants for Revenue bonds.
- Under the provisions of the Arizona Constitution, outstanding general obligation bonded debt for combined water, wastewater, electric, parks and open space, streets and public safety purposes may not exceed 20% of Gilbert's net secondary assessed valuation, nor may outstanding general obligation bonded debt for all other purposes exceed 6% of Gilbert's net secondary assessed valuation.

### Debt Management Process:

- The Town will monitor the debt portfolio for restructuring or refunding opportunities. Refunding bonds will be measured against a standard of the net present value debt service savings exceeding 3% of the principal amount of the bonds being refunded, or if the net present value savings exceed \$500,000, or for the purposes of modifying restrictive covenants or to modify the existing debt structure to the benefit of the Town.
- The Town will maintain regular contact with rating agencies through telephonic conferences, meetings, or visits on and off-site. The Town will secure ratings on all bonds issued when economically feasible.
- The Finance Department shall maintain a debt book for all bonds issued and update the book on an annual basis. This debt book shall include specific information regarding the size and type of debt issued, projects financed by the bonds, debt service schedules and other pertinent information related to each specific bond issue.
- This policy shall be reviewed and updated each year by the Finance and Budget Departments.

### 10) Post-Issuance Compliance for Tax-Exempt Governmental Bonds

Purpose - Tax-exempt bonds are bonds that receive preferential tax treatment. These bonds, issued by or on behalf of state and local governments, are subject to applicable federal tax requirements both at the time of issuance and for so long as the bonds remain outstanding. The on-going nature of post-issuance compliance requirements applicable to tax-exempt governmental bonds requires Gilbert to actively monitor compliance throughout the entire period the bonds remain outstanding. This due diligence significantly improves Gilbert's ability to identify noncompliance and prevent violations from occurring, or correct identified violations in a timely manner (when prevention is not possible), to ensure the continued tax-advantaged status of the bonds. Post-issuance tax compliance begins with the debt issuance process itself and provides for continuing focus on investment of bond proceeds and use of bond-financed property.

Objective(s) – The objective of this policy is compliance with:

- The terms of Sections 103 and 141 through 150 of the Internal Revenue Code of 1986, as amended (the "Code"), and the U.S. Treasury Regulations promulgated thereunder (the "Treasury Regulations"), to take certain actions subsequent to the issuance of such bonds to ensure the continuing tax-exempt status of such bonds;
- Section 6001 of the Code and Section 1.6001-1(a) of the Treasury Regulations impose record retention requirements on Gilbert with respect to its tax-exempt governmental bonds.

### Responsible Parties

The Finance Director shall be the Compliance Coordinator (the "Coordinator") and shall be the party primarily responsible for ensuring that the Issuer successfully carries out its post-issuance compliance requirements under applicable provisions of the Code and Treasury Regulations with regard to all tax-exempt governmental obligations of the Issuer. The Coordinator shall identify any additional Town employees who will be responsible for each section of the Policy, notify the current holder of that position of the responsibilities, and provide that person a copy of the Policy. The Coordinator will also be assisted in carrying out post-issuance compliance requirements by other professionals such as bond counsel, financial advisor, paying agent, trustee and rebate analyst. The Coordinator shall utilize any

other professionals as are necessary to ensure compliance with the post-issuance compliance requirements of the Issuer. In addition,

- The Issuer will maintain a copy of the transcript of proceedings in connection with the issuance of any tax-exempt obligations. The Coordinator will obtain such records as are necessary to meet the requirements of this policy.
- The Coordinator shall examine IRS publications and such other resources as are necessary to understand and meet the requirements of this policy.
- The Coordinator shall periodically review this Policy for any necessary changes due to revisions made to the Code.
- Training and education of Coordinator will be sought and implemented upon the occurrence of new developments and upon the hiring of new personnel to implement this policy.

### Financing Transcripts

The Coordinator shall confirm the proper filing of an IRS Form 8038 and maintain a transcript of proceedings for all tax-exempt obligations of the Issuer. The transcript of proceedings shall include, at a minimum:

- IRS Form 8038
- Minutes, resolutions, affidavits, agreements and certificates
- Certifications of issue price from the underwriter
- Formal documents from the elections required by the IRS
- Correspondence relating to bond financings
- Official Statement
- Debt retirement schedule
- Continuing disclosure undertaking
- Rating letters

### Proper Use of Proceeds

The Coordinator shall review the resolution authorizing the issuance for each tax-exempt obligation. The Coordinator shall perform or oversee the following:

- Create separate projects into which the proceeds of the bond issue shall be deposited.
- Determine whether the Issuer needs to reimburse itself for pre-issuance expenditures; if within 60 days of the original expenditure, the Issuer must adopt an "official intent" that the reimbursement should occur.
- Review all requisitions, draw schedules, draw requests, invoices and bills requesting payment from the project.
- Determine whether payment from the project is appropriate, and if so, make payment from the project.
- Maintain records of the payment requests and corresponding records showing payment
- Obtain a computation of the bond yield on the bond issue from the Town's financial advisor.
- Maintain records showing the earnings on and investment of the bond proceeds.
- Ensure that all investments acquired with proceeds are purchased at fair market value.
- Identify bond proceeds or applicable debt service allocations that must be invested with a yield-restriction and monitor the investments of any yield-restricted funds to ensure that the yield on such investments does not exceed the yield to which such investments are restricted.
- Maintain records related to any investment contracts, credit enhancement transactions, and the bidding of financial products related to the proceeds, if applicable.

### Timely Expenditure and Arbitrage/Rebate Compliance

The Coordinator shall review the Tax-Exemption Certificate (or equivalent) for each tax-exempt obligation issued and the records provided in Section 2 of this policy, above, and shall:



- Monitor and ensure that proceeds of each such issue are spent within the temporary period set forth in such certificate.
- Monitor and ensure that the proceeds are spent in accordance with one or more of the applicable exceptions to rebate as set forth in such certificate.
- During the temporary period, compare investment earnings to bond yield.
- Not less than 60 days prior to a required expenditure date, confer with Finance staff if it will fail to meet the applicable temporary period or rebate exception expenditure requirements of the Tax-Exemption Certificate.
- If bond proceeds held longer than temporary period, then would need to restrict yield.
- Contact the rebate analyst, if necessary (and, if appropriate, bond counsel) prior to the fifth anniversary of the date of issuance of each issue of tax-exempt governmental bonds of the Issuer and each fifth anniversary thereafter to arrange for calculations of the rebate requirements with respect to such tax-exempt governmental bonds.
- In the event the Issuer fails to meet a temporary period or rebate exception:
  - ✓ Procure a timely computation of any rebate liability and, if rebate is due, file an IRS Form 8038-T and arrange for payment of such rebate liability.
  - ✓ Arrange for timely computation and payment of "yield reduction payments" (as such term is defined in the Code and Treasury Regulations), if applicable.

### Proper Use of Bond Financed Assets

The Coordinator shall:

- Maintain appropriate records and a list of all bond financed assets. Such records shall include the actual amount of proceeds (including investment earnings) spent on each of the bond finance assets.
- With respect to each bond financed asset, the Coordinator will monitor and confer with bond counsel (including legal counsel review) with respect to all proposed:
  - ✓ Management contracts
  - ✓ Service agreements
  - ✓ Research contracts
  - ✓ Naming rights contracts
  - ✓ Leases or sub-leases
  - ✓ Joint venture, limited liability or partnership arrangements
  - ✓ Sale of property
  - ✓ Any other change in use of such asset
- Maintain a copy of the proposed agreement, contract, lease or arrangement, together with the response by bond counsel with respect to said proposal for at least three (3) years after retirement of all tax-exempt obligations issued to fund all or any portion of bond financed assets.
- Monitor the use of all bond financed assets. Ensure training and educational resources to any staff that have the primary responsibility for the operation, maintenance or inspection of bond financed assets with regard to the limitations on the private business use and on the private security or payments with respect to bond financed assets.
- In the event the Issuer takes an action with respect to a bond financed asset, which causes the private business tests or private loan financing test to be met, the Coordinator shall contact bond counsel and ensure timely remedial action under IRS Regulation Section 1.141-12.
- Monitor any changes in the tax law compliance with regards to bond financed assets throughout the term of tax-exempt bonds.

### Record Retention Requirements

The Coordinator shall collect and retain the following records with respect to each issue of tax- exempt governmental bonds of the Issuer and with respect to the assets financed with the proceeds of such bonds:

- Audited financial statements of the Issuer
- Appraisals, demand surveys or feasibility studies, if any, with respect to the facilities to be financed with the proceeds of such bonds
- Trustee or paying agent statements
- Records of all investments and the gains (or losses) from such investments
- Applications, approvals and other documentation of grants
- Allocations of proceeds to expenditures (including costs of issuance) and the dates and amounts of such expenditures (including any changes to the allocations)
- Contracts entered into for the construction, renovation, or purchase of bond financed assets
- An asset list or schedule of all bond-financed depreciable property and any depreciation schedules with respect to such assets
- Arbitrage rebate reports and records of rebate and yield reduction payments, if any
- Copies of all Form 8038 returns filed with the IRS
- Transcript prepared with respect to such tax-exempt governmental bonds
- These records collected by the Issuer shall be stored in any format deemed appropriate by the Coordinator and shall be retained for a period equal to the life of the tax-exempt governmental bonds with respect to which the records are collected (which shall include the life of any bonds issued to refund any portion of such tax-exempt governmental bonds or to refund any refunding bonds) plus three (3) years.

### Continuing Disclosure

The Coordinator shall ensure compliance with each continuing disclosure certificate and annually, per continuing disclosure agreements, file audited annual financial statements and other information required by each continuing disclosure agreement. The Coordinator will monitor material events as described in each continuing disclosure agreement and ensure compliance with material event disclosure. Events to be reported shall be reported promptly, but in no event not later than ten (10) business days after the day of the occurrence of the event. Currently, such notice shall be given in the event of:

- Principal and interest payment delinquencies
- Non-payment related defaults, if material
- Unscheduled draws on debt service reserves reflecting financial difficulties
- Unscheduled draws on credit enhancements relating to the bonds reflecting financial difficulties
- Substitution of credit or liquidity providers, or their failure to perform
- Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax-exempt status of the bonds, or material events affecting the tax-exempt status of the bonds
- Modifications to rights of holders of the bonds, if material
- Bond calls (excluding sinking fund mandatory redemptions), if material, and tender offers
- Defeasances of the bonds
- Release, substitution, or sale of property securing repayment of the bonds, if material
- Rating changes on the bonds
- Bankruptcy, insolvency, receivership or similar event of the Issuer
- The consummation of a merger, consolidation, or acquisition involving the Issuer or the sale of all or substantially all of the assets of the Issuer, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material
- Appointment of a successor or additional trustee or the change of name of a trustee, if material
- Notices of failures to provide annual financial information on or before the date specified in the written agreement



**11) Purchasing**

The Town shall require adequate financial controls to be included in the Town's standard contract terms so as to provide assurance of minimum risk and access to review compliance with contract terms and conditions. Among these controls are the right to audit all provisions of contracts, the right to require appropriate levels of insurance, and the right to require complete financial reports if appropriate for the solicitation. All Purchasing transactions in the Town shall adhere to the adopted Purchasing Code.

**12) Capital Improvement Plan**

Gilbert adopts a Capital Improvement Plan and Program that provides for all improvements needed. The Capital Improvement Plan is a public document that communicates timing and costs associated with constructing, staffing, maintaining, and operating publicly financed facilities and improvements with a total cost over \$100,000. The Capital Improvement Program includes the first five years of the Capital Improvement Plan. The combination of the Capital Improvement Plan and Capital Improvement Program represents Gilbert's Infrastructure Improvement Plan. This Plan serves as the basis for Gilbert's System Development Fee calculations.

Projects included within the five-year program must have sound cost estimates, an identified site, and verified financing sources, as well as confirmation it can be operationally staffed and maintained within the budget resources. The first five years of projected costs are combined with other data gathering techniques to project operating results for five years. This information is the basis for developing the next year's budget and is incorporated into the five-year financial forecasts.

The purpose of the Capital Improvement Program is to systematically identify, plan, schedule, finance, track and monitor capital projects to ensure cost-effectiveness as well as conformance to established policies.

- The Town Manager will annually submit a financially balanced, multi-year Capital Improvement Program for review by the Town Council pursuant to the timeline established in the annual budget preparation schedule. Submission of the Capital Improvement Program shall be consistent with the requirements of Title 42, Chapter 17, Article 3 of the Arizona Revised Statutes. The Capital Improvement Program will incorporate a methodology to determine a general sense of project priority according to developed criteria.
- The Capital Improvement Program shall provide:
  - ✓ A statement of the objectives of the Capital Improvement Program, including the relationship with the Town's General Plan, department master plans, necessary service levels, and expected facility needs.
  - ✓ An implementation program for each of the capital improvements that provides for the coordination and timing of project construction among various Town departments.
  - ✓ An estimate of each project's costs, anticipated sources of revenue for financing the project, and an estimate of the impact of each project on Town revenues and operating budgets. No capital project shall be funded unless operating impacts have been assessed and the necessary funds can be reasonably anticipated to be available when needed.
  - ✓ For the systematic improvement, maintenance, and replacement of the Town's capital infrastructure as needed.
  - ✓ A summary of proposed debt requirements.
- The Town will match programs and activities identified in the Capital Improvement Program with associated funding sources. Reimbursements shall be applied to like projects and activities.
- The performance and continued use of capital infrastructure is essential to delivering public services. Deferring essential maintenance and/or asset replacement can negatively impact service delivery and increase long term costs. As such, the Town will periodically assess the condition of assets and infrastructure and appropriately plan for required major maintenance and replacement needs. Efforts will be made to allocate sufficient funds in the multi-year capital plan and operating

budgets for condition assessment, preventative and major maintenance, and repair and replacement of critical infrastructure assets.

### 13) Fund Balance Classifications

The Governmental Accounting Standards Board (GASB) Statement No. 54 establishes accounting and financial reporting standards for all governments that report governmental funds. Governmental funds are defined as funds generally used to account for activities supported by taxes, grants, and similar resources and include the general fund, special revenue funds, debt service funds, and capital projects funds. GASB 54 does not apply to proprietary or fiduciary funds that include the enterprise, internal service, trust and agency funds.

#### Definitions of Fund Balance Classifications

**Nonspendable:** Amounts that cannot be spent because they are either (a) not in spendable form such as inventory or (b) legally or contractually required to be maintained intact.

**Restricted:** Amounts that can only be used for specific purposes pursuant to constraints imposed *externally* by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

**Committed:** Amounts that can only be used for specific purposes pursuant to constraints imposed *internally* by formal action of the governing body.

**Assigned:** Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.

**Unassigned:** This residual classification is specific for the general fund and represents fund balance that has not been assigned to other funds; and that has not been restricted, committed, or assigned to specific purposes within the general fund.

For purposes of this policy and in accordance with GASB No. 54, unrestricted fund balance shall consist of the "committed", "assigned" and "unassigned" portions of fund balance.

- When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, as a general rule, the Town would consider the restricted amount to have been spent first.
- When an expenditure is incurred for purposes for which committed, assigned and unassigned fund balances are available, as a general rule, the Town would first reduce the committed amounts, followed by assigned amounts, and then unassigned.
- For *committed* fund balance: formal action by Council through resolution is required to establish, modify or rescind *committed* fund balance. Such Council resolution must occur before the end of the reporting period.
- For *assigned* fund balance: The Council authorizes the Finance Director to assign fund balance amounts to a specific purpose.

### 14) Minimum Unrestricted Fund Balance for the General Fund

Governmental Accounting Standards Board Statement No. 54 requires entities to create a formal policy that establishes a minimum level at which unrestricted general fund balance is to be maintained.

Fund balance is an important indicator of Gilbert's financial position. Maintaining reserves is considered a prudent management practice. Adequate fund balances are maintained to allow Gilbert to continue providing services to the community in case of unexpected emergencies or requirements and/or economic downturns.

A minimum unrestricted fund balance policy ensures the continuance of sound financial management of public resources when faced with unanticipated events that could adversely affect the financial condition of Gilbert and jeopardize the continuation of public services. This policy will ensure Gilbert maintains adequate unrestricted fund balance in the general fund to provide the capacity to:

- Provide funds for unforeseen expenditures related to emergencies
- Mitigate significant economic downturns or revenue shortfalls
- Stabilize the volatility of primary revenue streams
- Allow for responsiveness to legislative changes
- Secure and maintain investment grade bond ratings
- Provide for long-term stability of the Town's financial status

Gilbert shall establish and maintain a minimum unrestricted fund balance for the General Fund. This fund balance shall be adjusted for nonspendable funds to ensure adequate balance is retained based on actual cash available. For purposes of initially establishing the balance and maintaining hereafter, Gilbert shall retain a minimum requirement of 90 days working capital of the current fiscal year, which is equal to approximately 25% of General Fund budgeted expenditures, plus one year's worth of General Fund debt service payments. Current fiscal year expenditures shall be less capital outlay and transfers out budgeted for the General Fund. For purposes of this calculation, the expenditures shall be the budget as originally adopted by ordinance. Appropriation from the minimum unrestricted fund balance shall require the approval of Council. The Council may authorize use of the minimum unrestricted fund balance for unanticipated events threatening the public health, safety or welfare. The use of minimum unrestricted fund balance should be utilized only after all budget sources have been examined for available funds.

Any use of the minimum unrestricted fund balance must include a repayment plan based on a multi-year financial projection that plans to restore the fund balance to the minimum adopted level within the three fiscal years following the fiscal year in which the event occurred.

Compliance with the provisions of this policy shall be reviewed as part of the annual budget adoption process.

### **15) Economic Development Reserve**

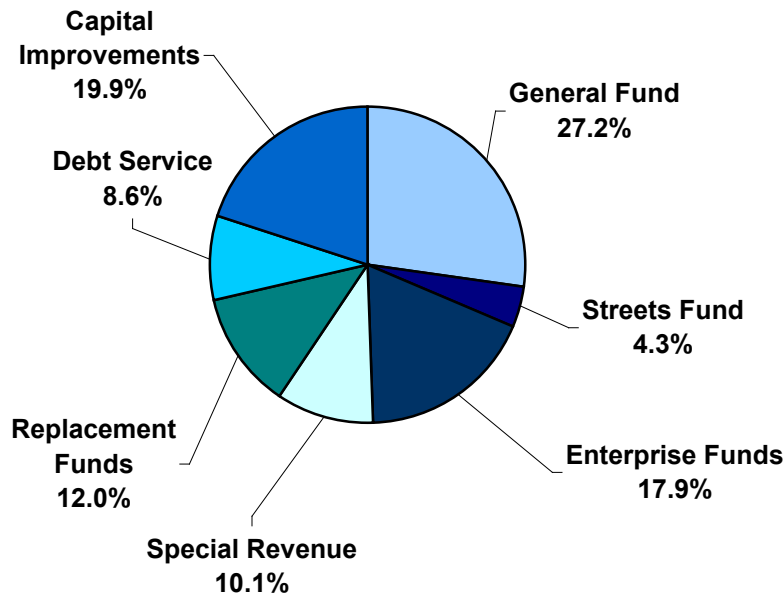
Recognizing the importance of investment in local economic development activities, the Town shall annually budget an Economic Development Reserve of \$5 million in the General Fund for the purpose of supporting economic development activities in Gilbert. Utilization of this funding shall occur within existing Town policies on expenditures and use of funding, requiring Council approval for expenditures exceeding \$50,000.

## Financial Overview

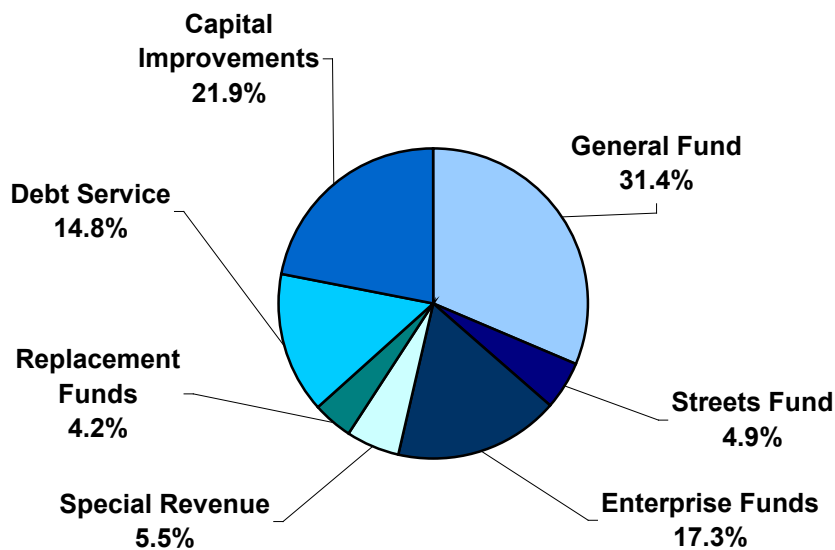
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## Revenue and Expenditure Summary



The total revenues for FY 2014 are approximately \$757,539,000. This consists of new revenue and funds carried forward from the previous fiscal years. The revenue detail for each area is found within the budget document – either in the summary section or in the budget detail for that department. The graph above shows percentage of sources by major category, excluding Internal Service Funds.



The total expenditures for FY 2014 are approximately \$466,461,000. The expenditure detail for each area is found within the budget document – either in the summary section or in the budget detail for that department. The graph above shows percent of expenditures by major category, excluding Internal Service Funds.



## Fund Balances

	Starting Balance	Revenue	Transfer Revenue	Total Sources
<b>GENERAL FUND</b>	\$ 79,303,405	\$ 119,032,710	\$ 4,171,247	\$ 202,507,362
<b>ENTERPRISE OPERATIONS</b>				
Water	23,694,172	37,036,000	180,000	\$ 60,910,172
Wastewater	15,542,661	23,037,500	920,000	\$ 39,500,161
Enviro Svcs - Residential	12,980,981	14,878,000	155,000	\$ 28,013,981
Enviro Svcs - Commercial	1,452,809	2,432,000	-	\$ 3,884,809
<b>STREETS</b>	12,672,105	18,650,000	50,000	\$ 31,372,105
<b>INTERNAL SERVICE</b>				
Fleet Maintenance	223,999	7,710,000	-	\$ 7,933,999
Copy Services	83,584	588,000	-	\$ 671,584
Health Self-Insurance	3,632,330	13,345,000	-	\$ 16,977,330
Dental Self-Insurance	196,562	1,121,000	-	\$ 1,317,562
<b>REPLACEMENT FUNDS</b>				
General	6,471,091	30,000	-	\$ 6,501,091
Streets	4,607,077	-	-	\$ 4,607,077
Water	35,863,495	50,000	5,286,920	\$ 41,200,415
Wastewater	34,889,933	100,000	5,701,870	\$ 40,691,803
Enviro Svcs - Residential	5,028,917	40,000	1,246,160	\$ 6,315,077
Enviro Svcs - Commercial	660,811	3,000	186,210	\$ 850,021
Fleet Maintenance	239,049	-	-	\$ 239,049
<b>SUB TOTAL OPERATING FUNDS</b>	\$ 237,542,980	\$ 238,053,210	\$ 17,897,407	\$ 493,493,597
<b>SPECIAL REVENUE FUNDS</b>				
CDBG/HOME	79,772	854,764	-	\$ 934,536
Solid Waste Container	15,188	165,000	-	\$ 180,188
Traffic Signal SDF	5,110,294	2,500,000	-	\$ 7,610,294
Police SDF	(2,042,433)	1,400,000	-	\$ (642,433)
Fire SDF	(15,808,694)	2,000,000	-	\$ (13,808,694)
General Government SDF	(6,175,042)	1,000,000	-	\$ (5,175,042)
Parks and Recreation SDF	16,082,214	8,815,000	-	\$ 24,897,214
Water SDF	19,107,846	11,100,000	-	\$ 30,207,846
Water Resource Fee	10,448,762	3,050,000	-	\$ 13,498,762
Wastewater SDF	(11,316,265)	12,000,000	-	\$ 683,735
Grants	741,946	7,607,000	-	\$ 8,348,946
Police Impound	214,115	310,000	-	\$ 524,115
Street Light Improvement	250,212	1,427,060	-	\$ 1,677,272
Parkway Improvement	38,537	935,190	-	\$ 973,727
Other Special Revenue	1,880,573	2,065,024	-	\$ 3,945,597
<b>CAPITAL IMPROVEMENT</b>				
Capital Projects Administration	1,649	862,774	-	\$ 864,423
Improvement Districts	-	68,320,016	-	\$ 68,320,016
Streets and Transportation	59,384,894	-	-	\$ 59,384,894
Traffic Control	587,591	-	-	\$ 587,591
Municipal Facilities	289,279	-	-	\$ 289,279
Parks, Recreation & Open Space	790,393	-	-	\$ 790,393
Redevelopment	4,413,857	-	-	\$ 4,413,857
Water	9,942,873	-	-	\$ 9,942,873
Wastewater	836,774	-	-	\$ 836,774





## Fund Balances

	Expense	Transfer Expense	Total Uses	Ending Balance
<b>GENERAL FUND</b>	\$ 138,899,248	\$ 5,844,772	\$ 144,744,020	\$ 57,763,342
<b>ENTERPRISE OPERATIONS</b>				
Water	39,162,388	7,813,305	\$ 46,975,693	\$ 13,934,478
Wastewater	19,198,411	6,554,818	\$ 25,753,229	\$ 13,746,932
Enviro Svcs - Residential	16,291,101	1,912,703	\$ 18,203,804	\$ 9,810,177
Enviro Svcs - Commercial	2,080,359	310,390	\$ 2,390,749	\$ 1,494,060
<b>STREETS</b>	21,902,170	3,283,721	\$ 25,185,891	\$ 6,186,213
<b>INTERNAL SERVICE</b>				
Fleet Maintenance	7,740,556	-	\$ 7,740,556	\$ 193,443
Copy Services	670,000	-	\$ 670,000	\$ 1,584
Health Self-Insurance	14,067,920	-	\$ 14,067,920	\$ 2,909,410
Dental Self-Insurance	1,057,100	-	\$ 1,057,100	\$ 260,462
<b>REPLACEMENT FUNDS</b>				
General	3,673,700	-	\$ 3,673,700	\$ 2,827,391
Streets	1,071,500	-	\$ 1,071,500	\$ 3,535,577
Water	6,743,000	-	\$ 6,743,000	\$ 34,457,415
Wastewater	3,685,000	-	\$ 3,685,000	\$ 37,006,803
Enviro Svcs - Residential	2,762,340	-	\$ 2,762,340	\$ 3,552,737
Enviro Svcs - Commercial	830,530	-	\$ 830,530	\$ 19,491
Fleet Maintenance	-	-	\$ -	\$ 239,049
<b>SUB TOTAL OPERATING FUNDS</b>	<b>\$ 279,835,323</b>	<b>\$ 25,719,709</b>	<b>\$ 305,555,032</b>	<b>\$ 187,938,565</b>
<b>SPECIAL REVENUE FUNDS</b>				
CDBG/HOME	854,764	-	\$ 854,764	\$ 79,772
Solid Waste Container	-	155,000	\$ 155,000	\$ 25,188
Traffic Signal SDF	944,000	-	\$ 944,000	\$ 6,666,294
Police SDF	-	2,664,834	\$ 2,664,834	\$ (3,307,267)
Fire SDF	148,000	763,308	\$ 911,308	\$ (14,720,002)
General Government SDF	-	2,329,093	\$ 2,329,093	\$ (7,504,135)
Parks and Recreation SDF	50,000	5,331,702	\$ 5,381,702	\$ 19,515,512
Water SDF	-	12,430,388	\$ 12,430,388	\$ 17,777,458
Water Resource Fee	8,488,000	-	\$ 8,488,000	\$ 5,010,762
Wastewater SDF	91,000	100,000	\$ 191,000	\$ 492,735
Grants	8,139,430	-	\$ 8,139,430	\$ 209,516
Police Impound	308,403	55,920	\$ 364,323	\$ 159,792
Street Light Improvement	1,674,830	-	\$ 1,674,830	\$ 2,442
Parkway Improvement	970,950	-	\$ 970,950	\$ 2,777
Other Special Revenue	2,464,749	130,000	\$ 2,594,749	\$ 1,350,848
<b>CAPITAL IMPROVEMENT</b>				
Capital Projects Administration	862,774	-	\$ 862,774	\$ 1,649
Improvement Districts	68,320,016	-	\$ 68,320,016	\$ -
Streets and Transportation	27,934,000	-	\$ 27,934,000	\$ 31,450,894
Traffic Control	-	-	\$ -	\$ 587,591
Municipal Facilities	-	-	\$ -	\$ 289,279
Parks, Recreation & Open Space	-	-	\$ -	\$ 790,393
Redevelopment	-	-	\$ -	\$ 4,413,857
Water	-	-	\$ -	\$ 9,942,873
Wastewater	-	-	\$ -	\$ 836,774



## Fund Balances

	Starting Balance	Revenue	Transfer Revenue	Total Sources
<b>DEBT SERVICE</b>				
General Obligation Debt	6,788,099	18,440,000	2,723,450	\$ 27,951,549
Improvement Districts	170,757	7,085,577	-	\$ 7,256,334
MPC - Public Facilities	10,027,039	-	16,833,709	\$ 26,860,748
MPC - Water System	20,048,167	-	12,430,388	\$ 32,478,555
MPC - Wastewater	-	-	-	\$ -
<b>TRUST ACCOUNTS</b>	97,125	-	-	\$ 97,125
<b>TOTAL ALL FUNDS</b>	<b>\$ 369,548,502</b>	<b>\$ 387,990,615</b>	<b>\$ 49,884,954</b>	<b>\$ 807,424,071</b>

The Fund Balances table shows the estimated carry forward balance combined with new revenue and transfers from other funds to provide an available resources column. Total uses include expenses and transfers to other funds that subtract from the available resources. The ending balance is a projection based on estimated beginning balance plus an assumption of 100% budgeted revenue collection and 100% budgeted funds expended.

Some of the funds indicate a planned deficit position during this fiscal year. Following is an explanation of the variance:

- The Police SDF, Fire SDF, and General Government SDF Funds have planned deficits due to cash funding of capital projects. Gilbert updates the Capital Improvement Plan and the System Development Fee model annually to determine long range cash balances in these funds.
- The Street Light Improvement District Fund assesses a levy on a homeowner's property tax bill for the street light usage in their subdivision. The amount assessed each year is calculated on projected expenditures and number of lots in the subdivision. The amount levied cannot exceed a certain percentage of the assessed value of the property. As the property values rise, the amount that is levied can increase accordingly.



## Fund Balances

	<u>Expense</u>	<u>Transfer Expense</u>	<u>Total Uses</u>	<u>Ending Balance</u>
<b>DEBT SERVICE</b>				
General Obligation Debt	21,816,270	-	\$ 21,816,270	\$ 6,135,279
Improvement Districts	7,005,415	205,000	\$ 7,210,415	\$ 45,919
MPC - Public Facilities	24,120,388	-	\$ 24,120,388	\$ 2,740,360
MPC - Water System	12,430,388	-	\$ 12,430,388	\$ 20,048,167
MPC - Wastewater	-	-	\$ -	\$ -
<b>TRUST ACCOUNTS</b>	2,500	-	\$ 2,500	\$ 94,625
<b>TOTAL ALL FUNDS</b>	<b>\$ 466,461,200</b>	<b>\$ 49,884,954</b>	<b>\$ 516,346,154</b>	<b>\$ 291,077,917</b>





## Budget Summary

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
General Fund	856.71	859.52	869.32	869.02	890.54
Enterprise Funds	237.93	239.43	238.93	238.88	246.38
Streets Fund	49.30	49.30	51.30	51.00	57.00
Internal Service Funds	26.00	26.00	26.00	26.00	26.00
Replacement Funds	0.00	0.00	0.00	0.00	0.00
Special Revenue	10.10	9.60	9.60	9.55	10.30
Capital Improvements	4.75	3.75	5.75	8.15	7.40
Debt Service	0.00	0.00	0.00	0.00	0.00
Trust Accounts	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>1,184.79</b>	<b>1,187.60</b>	<b>1,200.90</b>	<b>1,202.60</b>	<b>1,237.62</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
General Fund	91,773,211	96,736,604	117,993,187	107,158,141	138,899,248
Public Works Admin	-	16,329	-	-	-
Enterprise Funds	47,049,949	49,094,389	59,909,586	59,735,466	76,732,260
Streets Fund	10,841,308	11,142,523	12,524,577	12,961,674	21,902,171
Internal Service Funds	18,620,195	21,735,489	22,685,210	22,696,772	23,535,576
Replacement Funds	2,648,868	471,865	13,454,280	12,130,050	18,766,070
Special Revenue	6,297,486	6,954,432	11,516,670	6,427,265	24,134,126
Capital Improvements	53,110,719	39,849,392	158,775,422	46,249,512	97,116,788
Debt Service	72,098,427	111,560,279	50,964,680	50,964,680	65,372,461
Trust Accounts	2,500	2,500	2,500	2,500	2,500
<b>Total Expenses</b>	<b>\$302,442,663</b>	<b>\$337,563,802</b>	<b>\$ 447,826,113</b>	<b>\$ 318,326,061</b>	<b>\$ 466,461,200</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	88,370,548	93,107,589	97,088,615	96,903,665	113,579,579
Supplies & Contractual	156,392,245	201,761,684	177,857,838	161,119,956	186,125,135
Capital Outlay	57,679,870	42,694,529	172,879,660	60,302,440	166,756,486
<b>Total Expenses</b>	<b>\$302,442,663</b>	<b>\$337,563,802</b>	<b>\$ 447,826,113</b>	<b>\$ 318,326,061</b>	<b>\$ 466,461,200</b>



## Budget Summary

<b>REVENUE BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
General Fund	96,634,626	107,533,007	110,089,700	118,540,005	119,032,710
Enterprise Funds	77,226,856	79,319,777	78,643,000	77,816,200	77,383,500
Streets Fund	18,034,912	17,433,005	18,430,000	19,094,825	18,650,000
Internal Service Funds	18,662,996	20,275,309	22,906,000	21,972,000	22,764,000
Replacement Funds	667,939	783,448	113,400	403,000	223,000
Special Revenue	31,422,021	59,844,532	47,692,830	52,560,000	55,229,038
Capital Improvements	4,389,523	8,704,801	77,427,400	27,512,400	69,182,790
Debt Service	26,486,731	64,515,090	20,558,750	20,714,000	25,525,577
Trust Accounts	114	74	-	-	-
<b>Total Revenue</b>	<b>\$273,525,718</b>	<b>\$358,409,043</b>	<b>\$ 375,861,080</b>	<b>\$ 338,612,430</b>	<b>\$ 387,990,615</b>

<b>REVENUE BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Taxes and Fees	104,466,385	131,631,417	116,180,530	130,583,000	125,187,250
License and Permits	2,422,994	4,049,249	3,183,500	4,925,000	4,163,000
Intergovernmental	55,176,946	63,839,385	89,725,360	86,329,950	91,655,054
Charges for Service	99,276,307	103,367,267	106,966,060	105,136,050	105,130,748
Fine and Forfeits	4,350,537	4,443,840	4,136,390	4,097,445	3,965,000
Special Assessments	3,754,467	5,746,613	54,951,750	5,042,000	56,076,593
Other Non-Operating	4,078,082	45,331,272	717,490	2,498,985	1,812,970
<b>Total Revenue</b>	<b>\$273,525,718</b>	<b>\$358,409,043</b>	<b>\$ 375,861,080</b>	<b>\$ 338,612,430</b>	<b>\$ 387,990,615</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	273,525,718	358,409,043	375,861,080	338,612,430	387,990,615
Transfers In	92,657,132	90,799,689	91,807,010	69,501,010	49,884,954
<b>Total Sources</b>	<b>\$366,182,850</b>	<b>\$449,208,732</b>	<b>\$ 467,668,090</b>	<b>\$ 408,113,440</b>	<b>\$ 437,875,569</b>
Total Expenses	302,442,663	337,563,802	447,826,113	318,326,061	466,461,200
Transfers Out	92,657,132	90,799,689	91,807,010	69,501,010	49,884,954
<b>Total Uses</b>	<b>\$395,099,795</b>	<b>\$428,363,491</b>	<b>\$ 539,633,123</b>	<b>\$ 387,827,071</b>	<b>\$ 516,346,154</b>
<b>Net Operating Result</b>	<b>\$ (28,916,945)</b>	<b>\$ 20,845,241</b>	<b>\$ (71,965,033)</b>	<b>\$ 20,286,369</b>	<b>\$ (78,470,585)</b>



## Five Year Forecast

Long-range planning is the heart of financial resiliency. The Town of Gilbert not only budgets for anticipated revenues and expenses for the upcoming year, but also looks out five years and even beyond. This ensures that decisions today are made with the long term implications in mind.

The five-year financial forecasts include the same elements and most of the assumptions related to expenditure changes are applied consistently throughout. The projected revenue drives the expenditures in the General Fund and the Streets Fund; whereas the revenue in the Water, Wastewater and Solid Waste Funds is determined based on the necessary expenditures to operate these enterprise operations.

The forecast assumes:

- ✓ Compensation structure is maintained as implemented
- ✓ Moderate increases to the cost of health insurance
- ✓ Average inflationary factor of 3%
- ✓ Continued steady increase of revenues (spikes of revenue will be considered one-time)
- ✓ Higher than normal one-time expenditures in the current and next fiscal year to restore areas of maintenance previously differed

While five and ten-year forecasts are updated annually for all operating and capital funds, the General Fund has the greatest impact on the Town's day-to-day operations. General Fund is also most impacted by cyclical trends and changes in economic climate, as it is so heavily dependent on both state and local sales tax.

### General Fund Forecast

	Adopted FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
Beginning Balance	\$ 79,303,405	\$ 70,807,342	\$ 66,134,202	\$ 49,478,384	\$ 55,157,471
Revenues	119,032,710	122,008,528	125,058,741	128,185,209	131,389,840
Transfers In	4,171,247	4,275,528	4,382,416	4,491,977	4,604,276
<b>Total Sources</b>	<b>\$ 202,507,362</b>	<b>\$ 197,091,398</b>	<b>\$ 195,575,360</b>	<b>\$ 182,155,571</b>	<b>\$ 191,151,587</b>
Ongoing Operating Expenditures	105,522,248	108,160,304	110,864,312	113,635,920	116,476,818
One Time Operating Expenditures	12,000,000	7,000,000	3,500,000	3,500,000	3,500,000
Capital Project Expenditures	8,333,000	4,903,000	12,796,000	1,784,000	508,000
Expenditures	125,855,248	120,063,304	127,160,312	118,919,920	120,484,818
Contingency	13,044,000	-	-	-	-
Transfers Out	5,844,772	5,990,891	6,140,664	6,294,180	6,451,535
<b>Total Uses</b>	<b>\$ 131,700,020</b>	<b>\$ 130,957,196</b>	<b>\$ 146,096,975</b>	<b>\$ 126,998,100</b>	<b>\$ 127,444,352</b>
<b>Ending Fund Balance</b>	<b>\$ 70,807,342</b>	<b>\$ 66,134,202</b>	<b>\$ 49,478,384</b>	<b>\$ 55,157,471</b>	<b>\$ 63,707,234</b>





## Revenue Summary By Fund

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014
<b>GENERAL FUND:</b>					
Non-Allocated	83,843,884	91,870,450	96,271,690	103,034,800	105,040,000
Management and Policy	15,345	15,822	12,200	45,660	12,200
Management Services	1,112,083	1,114,680	1,128,000	864,825	728,000
Legal and Court	140,142	230,140	136,750	211,400	177,500
Development Services	3,182,680	5,352,757	4,186,300	6,358,200	5,173,200
Police	3,966,179	4,442,847	3,805,500	3,524,620	3,389,000
Fire	1,378,320	1,198,636	1,203,150	1,200,350	1,227,290
Parks and Recreation	2,953,294	2,967,164	3,346,110	3,285,150	3,285,520
Non Departmental	42,699	340,511	-	15,000	-
<b>TOTAL GENERAL FUND</b>	<b>\$ 96,634,626</b>	<b>\$ 107,533,007</b>	<b>\$ 110,089,700</b>	<b>\$ 118,540,005</b>	<b>\$ 119,032,710</b>
<b>ENTERPRISE OPERATIONS:</b>					
Water	38,267,349	38,576,239	37,907,000	37,239,000	37,036,000
Wastewater	21,704,150	22,822,962	22,935,000	23,611,700	23,037,500
Enviro Svcs - Residential	14,754,956	15,488,570	15,362,000	14,553,500	14,878,000
Enviro Svcs - Commercial	2,488,108	2,432,006	2,439,000	2,412,000	2,432,000
Irrigation	12,293	-	-	-	-
<b>TOTAL ENTERPRISE</b>	<b>\$ 77,226,856</b>	<b>\$ 79,319,777</b>	<b>\$ 78,643,000</b>	<b>\$ 77,816,200</b>	<b>\$ 77,383,500</b>
<b>STREETS</b>	<b>\$ 18,034,912</b>	<b>\$ 17,433,005</b>	<b>\$ 18,430,000</b>	<b>\$ 19,094,825</b>	<b>\$ 18,650,000</b>
<b>INTERNAL SERVICES</b>	<b>\$ 18,662,996</b>	<b>\$ 20,275,309</b>	<b>\$ 22,906,000</b>	<b>\$ 21,972,000</b>	<b>\$ 22,764,000</b>
<b>REPLACEMENT FUNDS:</b>					
General	81,268	137,148	30,000	56,000	30,000
Street	33,745	190,542	10,400	17,000	-
Water	280,568	282,349	-	130,000	50,000
Wastewater	62,578	97,095	50,000	150,000	100,000
Enviro Svcs - Residential	204,203	71,743	20,000	45,000	40,000
Enviro Svcs - Commercial	3,706	2,881	3,000	4,000	3,000
Fleet	1,871	1,690	-	1,000	-
<b>TOTAL REPLACEMENT FUNDS</b>	<b>\$ 667,939</b>	<b>\$ 783,448</b>	<b>\$ 113,400</b>	<b>\$ 403,000</b>	<b>\$ 223,000</b>
<b>SUB TOTAL OPERATING FUNDS</b>	<b>\$ 211,227,329</b>	<b>\$ 225,344,546</b>	<b>\$ 230,182,100</b>	<b>\$ 237,826,030</b>	<b>\$ 238,053,210</b>
<b>SPECIAL REVENUE FUNDS:</b>					
CDBG/HOME	1,081,925	1,515,822	1,784,530	1,070,000	854,764
Development Fees	24,526,763	51,151,868	36,836,200	45,995,000	42,030,000
Grants	1,181,084	2,606,506	5,000,000	985,000	7,607,000
Riparian Programs	-	-	-	-	-
Police Impound	220,783	220,296	275,000	276,000	310,000
Special Districts	2,935,709	2,543,006	2,356,320	2,365,000	2,362,250
Other Special Revenue	1,475,757	1,807,034	1,440,780	1,869,000	2,065,024
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 31,422,021</b>	<b>\$ 59,844,532</b>	<b>\$ 47,692,830</b>	<b>\$ 52,560,000</b>	<b>\$ 55,229,038</b>
<b>CAPITAL IMPROVEMENTS</b>	<b>\$ 4,389,523</b>	<b>\$ 8,704,801</b>	<b>\$ 77,427,400</b>	<b>\$ 27,512,400</b>	<b>\$ 69,182,790</b>
<b>DEBT SERVICE</b>	<b>\$ 26,486,731</b>	<b>\$ 64,515,090</b>	<b>\$ 20,558,750</b>	<b>\$ 20,714,000</b>	<b>\$ 25,525,577</b>
<b>TRUST ACCOUNTS</b>	<b>\$ 114</b>	<b>\$ 74</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL REVENUE</b>	<b>\$ 273,525,718</b>	<b>\$ 358,409,043</b>	<b>\$ 375,861,080</b>	<b>\$ 338,612,430</b>	<b>\$ 387,990,615</b>
<b>CARRY OVER FUNDS</b>					<b>\$ 78,470,585</b>
<b>TOTAL RESOURCES</b>					<b>\$ 466,461,200</b>



## Revenue Summary By Fund By Type

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014
<b>GENERAL FUND</b>					
Taxes and Fees	51,716,226	56,965,354	57,844,210	63,335,000	62,835,000
License and Permit	2,366,170	3,995,369	3,131,500	4,855,000	4,103,000
Intergovernmental	34,173,724	36,784,415	40,509,830	41,137,950	43,694,290
Charges for Service	4,083,326	4,550,086	4,603,660	5,038,700	4,557,100
Fines and Forfeits	3,895,382	3,985,652	3,740,500	3,533,770	3,414,000
Special Assessments	-	4,297	-	-	-
Other Non-Operating	399,798	1,247,834	260,000	639,585	429,320
<b>TOTAL GENERAL FUND</b>	<b>\$ 96,634,626</b>	<b>\$ 107,533,007</b>	<b>\$ 110,089,700</b>	<b>\$ 118,540,005</b>	<b>\$ 119,032,710</b>
<b>ENTERPRISE OPERATIONS</b>					
License and Permit	56,824	53,880	52,000	70,000	60,000
Intergovernmental	875,025	1,049,345	900,000	990,000	900,000
Charges for Service	75,770,936	77,713,987	77,609,000	76,179,200	76,033,500
Fines and Forfeits	130	1,967	-	1,000	-
Other Non-Operating	523,941	500,598	82,000	576,000	390,000
<b>TOTAL ENTERPRISE</b>	<b>\$ 77,226,856</b>	<b>\$ 79,319,777</b>	<b>\$ 78,643,000</b>	<b>\$ 77,816,200</b>	<b>\$ 77,383,500</b>
<b>STREETS FUND</b>					
Intergovernmental	16,213,956	17,132,260	18,380,000	18,816,000	18,600,000
Charges for Service	50,028	56,728	-	7,750	-
Fines and Forfeits	569	5,601	-	2,675	-
Other Non-Operating	1,770,359	238,416	50,000	268,400	50,000
<b>TOTAL STREETS FUND</b>	<b>\$ 18,034,912</b>	<b>\$ 17,433,005</b>	<b>\$ 18,430,000</b>	<b>\$ 19,094,825</b>	<b>\$ 18,650,000</b>
<b>INTERNAL SERVICES</b>					
Intergovernmental	504,488	797,891	575,000	670,000	670,000
Charges for Service	18,051,410	19,408,426	22,270,000	21,235,000	22,014,000
Other Non-Operating	107,098	68,992	61,000	67,000	80,000
<b>TOTAL INTERNAL SERVICES</b>	<b>\$ 18,662,996</b>	<b>\$ 20,275,309</b>	<b>\$ 22,906,000</b>	<b>\$ 21,972,000</b>	<b>\$ 22,764,000</b>
<b>REPLACEMENT FUNDS</b>					
Charges for Service	172,673	38,279	-	-	-
Fines and Forfeits	1,033	1,465	-	-	-
Special Assessments	-	156,755	-	-	-
Other Non-Operating	494,233	586,949	113,400	403,000	223,000
<b>TOTAL REPLACEMENT FUNDS</b>	<b>\$ 667,939</b>	<b>\$ 783,448</b>	<b>\$ 113,400</b>	<b>\$ 403,000</b>	<b>\$ 223,000</b>
<b>SPECIAL REVENUE FUNDS</b>					
Taxes and Fees	26,954,160	53,163,741	39,036,320	47,948,000	44,012,250
Intergovernmental	2,219,064	4,007,023	6,784,530	2,055,000	8,461,764
Charges for Service	1,147,614	1,599,761	1,375,000	1,567,000	1,663,374
Fines and Forfeits	453,423	449,155	395,890	560,000	551,000
Special Assessments	3,433	79,181	-	1,000	-
Other Non-Operating	644,327	545,671	101,090	429,000	540,650
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 31,422,021</b>	<b>\$ 59,844,532</b>	<b>\$ 47,692,830</b>	<b>\$ 52,560,000</b>	<b>\$ 55,229,038</b>



## Revenue Summary By Fund By Type

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014
<b>CAPITAL IMPROVEMENTS</b>					
Intergovernmental	1,190,689	4,068,451	22,576,000	22,661,000	19,329,000
Charges for Service	320	-	1,108,400	1,108,400	862,774
Special Assessments	3,191,005	4,627,387	53,743,000	3,743,000	48,991,016
Other Non-Operating	7,509	8,963	-	-	-
<b>TOTAL CAPITAL IMPROVEMENT</b>	<b>\$ 4,389,523</b>	<b>\$ 8,704,801</b>	<b>\$ 77,427,400</b>	<b>\$ 27,512,400</b>	<b>\$ 69,182,790</b>
<b>DEBT SERVICE</b>					
Taxes and Fees	25,795,999	21,502,322	19,300,000	19,300,000	18,340,000
Special Assessments	560,029	878,993	1,208,750	1,298,000	7,085,577
Other Non-Operating	130,703	42,133,775	50,000	116,000	100,000
<b>TOTAL DEBT SERVICE</b>	<b>\$ 26,486,731</b>	<b>\$ 64,515,090</b>	<b>\$ 20,558,750</b>	<b>\$ 20,714,000</b>	<b>\$ 25,525,577</b>
<b>TRUST ACCOUNTS</b>					
Other Non-Operating	114	74	-	-	-
<b>TOTAL TRUST ACCOUNTS</b>	<b>\$ 114</b>	<b>\$ 74</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL REVENUE</b>	<b><u>\$ 273,525,718</u></b>	<b><u>\$ 358,409,043</u></b>	<b><u>\$ 375,861,080</u></b>	<b><u>\$ 338,612,430</u></b>	<b><u>\$ 387,990,615</u></b>



## Revenue Detail

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014
<b>GENERAL FUND</b>					
<b>NON-ALLOCATED:</b>					
Privilege License Tax	48,442,990	53,693,725	54,500,000	60,500,000	60,000,000
CATV Franchise Fee	1,546,461	1,569,973	1,579,140	1,500,000	1,500,000
Electric Franchise	362,141	367,344	370,170	370,000	370,000
Natural Gas Franchise	492,410	525,410	494,900	465,000	465,000
State Shared Privilege License Tax	13,787,266	16,288,580	16,250,000	16,800,000	17,400,000
Urban Revenue Sharing	17,280,849	17,593,587	21,291,000	21,291,000	23,250,000
SRP in Lieu	1,351,480	1,331,051	1,351,480	1,375,000	1,375,000
Investment Income	303,678	247,469	250,000	375,000	400,000
Other Revenue	276,609	253,311	185,000	358,800	280,000
<b>TOTAL NON-ALLOCATED</b>	<b>\$ 83,843,884</b>	<b>\$ 91,870,450</b>	<b>\$ 96,271,690</b>	<b>\$ 103,034,800</b>	<b>\$ 105,040,000</b>
<b>MANAGEMENT AND POLICY</b>					
Mayor and Council	11,347	14,517	10,000	29,500	10,000
<b>Manager:</b>					
Town Manager	166	-	-	-	-
Human Resources:					
Administration	160	160	200	12,660	200
Total Human Resources	160	160	200	12,660	200
Economic Development					
	8	-	-	-	-
InformationTechnology:					
Application Operations	251	-	-	-	-
GIS Application and Support	600	-	-	-	-
Total InformationTechnology	851	-	-	-	-
<b>Total Manager</b>	<b>12,532</b>	<b>14,677</b>	<b>10,200</b>	<b>42,160</b>	<b>10,200</b>
Town Clerk	2,813	1,145	2,000	3,500	2,000
<b>TOTAL MANAGEMENT AND POLICY</b>	<b>\$ 15,345</b>	<b>\$ 15,822</b>	<b>\$ 12,200</b>	<b>\$ 45,660</b>	<b>\$ 12,200</b>
<b>MANAGEMENT SERVICES</b>					
Finance:					
Accounting	10,953	12,646	8,000	37,825	8,000
Purchasing	8,154	55,951	-	85,000	-
Tax Compliance	872,224	808,902	900,000	500,000	500,000
Utility Customer Service	-	-	-	-	-
Total Finance	891,331	877,499	908,000	622,825	508,000
Facilities Maintenance:					
Facilities Maintenance	120	-	-	-	-
Public Safety Center	201,348	201,348	200,000	207,000	200,000
Heritage Annex	19,284	35,833	20,000	35,000	20,000
Total Facilities Maintenance	220,752	237,181	220,000	242,000	220,000
<b>TOTAL MANAGEMENT SERVICES</b>	<b>\$ 1,112,083</b>	<b>\$ 1,114,680</b>	<b>\$ 1,128,000</b>	<b>\$ 864,825</b>	<b>\$ 728,000</b>



## Revenue Detail

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014
<b>LEGAL AND COURT</b>					
Prosecutor	6,424	7,717	4,500	8,000	4,500
Municipal Court	133,718	222,423	132,250	203,400	173,000
<b>TOTAL LEGAL AND COURT</b>	<b>\$ 140,142</b>	<b>\$ 230,140</b>	<b>\$ 136,750</b>	<b>\$ 211,400</b>	<b>\$ 177,500</b>
<b>DEVELOPMENT SERVICES</b>					
Administration	277,347	324,278	292,000	343,000	-
Permits and Licensing	-	-	-	-	324,500
Plan Review and Inspection - Bldg	1,941,807	3,311,262	2,700,000	3,200,000	2,700,000
Plan Review and Inspection - Fire	171,236	221,150	176,500	327,000	225,000
Plan Review and Inspection - Eng	468,593	1,022,444	615,200	2,018,000	1,518,200
Plan Review and Inspection - Code	1,802	1,497	-	-	-
Planning Services	321,895	462,126	402,600	470,200	405,500
Engineering	-	10,000	-	-	-
<b>TOTAL DEVELOPMENT SERVICES</b>	<b>\$ 3,182,680</b>	<b>\$ 5,352,757</b>	<b>\$ 4,186,300</b>	<b>\$ 6,358,200</b>	<b>\$ 5,173,200</b>
<b>POLICE DEPARTMENT</b>					
Internal Affairs	600	418	-	-	-
Animal Control	189	(13)	-	120	-
Incarceration	1,328,420	1,739,262	1,250,000	800,000	800,000
Uniform Patrol	495,344	499,778	440,500	450,050	424,000
Traffic Unit	1,404,375	1,376,636	1,350,000	1,480,000	1,400,000
Court Support	202,551	301,952	230,000	315,000	305,000
School Programs	-	-	-	150	-
Records	36,459	32,208	35,000	25,000	25,000
Property	758	6,043	-	11,000	-
Alarm Management	117,596	96,420	120,000	110,000	110,000
Counseling	379,687	386,416	380,000	325,000	325,000
Property Crimes	-	3,711	-	8,300	-
Persons Crimes VCU	200	15	-	-	-
<b>TOTAL POLICE DEPARTMENT</b>	<b>\$ 3,966,179</b>	<b>\$ 4,442,847</b>	<b>\$ 3,805,500</b>	<b>\$ 3,524,620</b>	<b>\$ 3,389,000</b>
<b>FIRE DEPARTMENT</b>					
Administration	12,596	12,241	10,000	10,000	10,000
Training	16,180	14,877	12,000	13,500	13,500
Operations	1,318,870	1,113,574	1,151,150	1,116,150	1,158,790
Prevention	30,299	57,874	30,000	54,300	45,000
Public Education	-	70	-	-	-
Investigation	375	-	-	2,600	-
Emergency Operations Center	-	-	-	3,800	-
<b>TOTAL FIRE DEPARTMENT</b>	<b>\$ 1,378,320</b>	<b>\$ 1,198,636</b>	<b>\$ 1,203,150</b>	<b>\$ 1,200,350</b>	<b>\$ 1,227,290</b>



## Revenue Detail

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014
<b>PARKS AND RECREATION</b>					
Administration	-	78	-	-	-
Parks and Open Space	23,071	23,961	19,300	18,150	18,100
Freestone Park	44,407	47,937	52,050	55,300	55,300
Crossroads Park	104,740	111,737	97,200	100,200	118,320
McQueen Park	99,563	74,831	74,750	69,750	69,500
Hetchler Park	9,482	10,694	9,500	13,000	13,000
Discovery Park	46,593	59,367	47,600	58,000	58,000
Cosmo Park	482	638	750	1,000	-
Elliot District Park	-	105,022	240,000	257,000	240,000
Western Canal	-	380	-	-	-
Trail System	-	195	-	-	-
Gilbert Pool	17	-	-	-	-
Mesquite Pool	69,631	78,629	105,050	104,050	105,000
Greenfield Pool	118,615	114,202	130,850	131,000	130,000
Perry Pool	93,027	100,341	104,250	103,500	103,500
Willilams Field Pool	101,946	105,721	127,600	127,500	128,000
Community Center	111,194	94,875	99,550	118,500	118,000
McQueen Activity Center	228,721	165,379	204,000	186,000	193,000
Page Park Center	17,747	16,908	16,450	25,200	25,000
Freestone Recreation Center	881,740	807,514	850,350	720,000	720,000
Southeast Regional Library	85,522	345,795	481,500	493,000	473,000
Perry Branch Library	411,099	196,005	107,200	147,000	112,000
Youth Sports	52,406	54,669	55,000	55,000	55,000
Adult Sports	293,034	278,591	275,000	275,000	275,000
Special Events	119,078	148,974	215,660	215,000	263,800
Special Needs	13,536	12,993	15,000	12,000	12,000
Outdoor Programs	27,643	11,728	17,500	-	-
<b>TOTAL PARKS AND RECREATION</b>	<b>\$ 2,953,294</b>	<b>\$ 2,967,164</b>	<b>\$ 3,346,110</b>	<b>\$ 3,285,150</b>	<b>\$ 3,285,520</b>
<b>NON DEPARTMENTAL</b>					
Transportation	42,699	340,511	-	15,000	-
<b>TOTAL NON DEPARTMENTAL</b>	<b>\$ 42,699</b>	<b>\$ 340,511</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 96,634,626</b>	<b>\$ 107,533,007</b>	<b>\$ 110,089,700</b>	<b>\$ 118,540,005</b>	<b>\$ 119,032,710</b>
<b>ENTERPRISE OPERATIONS</b>					
<b>WATER</b>					
Non-Allocated:					
Meter Water Sales	34,011,714	34,482,431	34,900,000	33,900,000	34,200,000
Meter Installation	166,742	312,164	275,000	265,000	275,000
Hydrant Water Metered Sales	218,413	174,801	200,000	190,000	200,000
Account Activation Fee	291,662	309,857	310,000	315,000	310,000
Delinquency/Late Fee	1,116,500	1,121,107	1,160,000	1,085,000	1,045,000
Investment Income	193,939	236,980	-	111,000	100,000
Other Non-Allocated	164,645	345,511	12,000	156,000	6,000
Total Non-Allocated	36,163,615	36,982,851	36,857,000	36,022,000	36,136,000
Administration	57	350	-	-	-





## Revenue Detail

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014
Production:					
North Water Plant Production	1,024,295	433,843	150,000	2,000	-
Santan Vista Water Treatment Plant	875,025	1,007,978	900,000	990,000	900,000
Well Production	3,067	-	-	-	-
Total Production	1,902,387	1,441,821	1,050,000	992,000	900,000
Quality	-	50	-	-	-
Distribution	190,244	8,611	-	173,000	-
Metering	11,015	36,376	-	52,000	-
Public Works Administration	31	106,180	-	-	-
<b>TOTAL WATER</b>	<b>\$ 38,267,349</b>	<b>\$ 38,576,239</b>	<b>\$ 37,907,000</b>	<b>\$ 37,239,000</b>	<b>\$ 37,036,000</b>
<b>WASTEWATER</b>					
Non-Allocated:					
Reuse/Recharge Water Use	766,624	824,308	800,000	735,000	800,000
Commercial Wastewater	1,991,282	1,960,579	2,000,000	1,965,000	2,000,000
Residential Wastewater	18,842,633	19,909,070	20,100,000	20,135,000	20,000,000
Investment Income	12,957	69,808	-	305,000	200,000
Other Non-Allocated	-	1,389	-	-	-
Total Non-Allocated	21,613,496	22,765,154	22,900,000	23,140,000	23,000,000
Administration	856	-	-	-	-
Collection	23,545	12,053	-	436,000	-
Reclaimed:					
Effluent Re-Use	700	385	-	-	-
Effluent Recharge	700	-	-	-	-
Total Reclaimed	1,400	385	-	-	-
Quality	14,824	8,880	10,000	10,000	10,000
Riparian Programs	42,987	34,097	25,000	25,700	27,500
<b>TOTAL WASTEWATER</b>	<b>\$ 21,704,150</b>	<b>\$ 22,822,962</b>	<b>\$ 22,935,000</b>	<b>\$ 23,611,700</b>	<b>\$ 23,037,500</b>
<b>ENVIRONMENTAL SERVICES - RESIDENTIAL</b>					
Non-Allocated:					
Solid Waste Collection	13,880,868	14,463,877	14,500,000	13,600,000	14,000,000
Investment Income	65,829	85,834	50,000	94,000	90,000
Other Non-Allocated	2,921	5,451	-	2,500	-
Total Non-Allocated	13,949,618	14,555,162	14,550,000	13,696,500	14,090,000
Administration	-	21,025	-	4,000	-
Collections	557	-	-	-	-
Uncontained	36,328	36,365	30,000	38,000	38,000
Recycling	762,639	868,141	782,000	808,000	750,000
Environmental Programs	5,814	7,877	-	7,000	-
<b>TOTAL ENVIRO SVCS RESIDENTIAL</b>	<b>\$ 14,754,956</b>	<b>\$ 15,488,570</b>	<b>\$ 15,362,000</b>	<b>\$ 14,553,500</b>	<b>\$ 14,878,000</b>
<b>ENVIRONMENTAL SERVICES - COMMERCIAL</b>					
Non-Allocated:					
Solid Waste Collection	34,569	(3,540)	-	-	-
Investment Income	-	8,196	-	5,000	-



## Revenue Detail

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014
Other Non-Allocated	2,789	2,900	-	2,000	-
Total Non-Allocated	37,358	7,556	-	7,000	-
Administration	42,000	45,000	42,000	60,000	50,000
Collections	1,820,072	1,845,842	1,885,000	1,810,000	1,847,000
Rolloffs	588,678	533,608	512,000	535,000	535,000
<b>TOTAL ENVIRO SVCS COMMERCIAL</b>	<b>\$ 2,488,108</b>	<b>\$ 2,432,006</b>	<b>\$ 2,439,000</b>	<b>\$ 2,412,000</b>	<b>\$ 2,432,000</b>
<b>IRRIGATION</b>	<b>\$ 12,293</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ENTERPRISE</b>	<b>\$ 77,226,856</b>	<b>\$ 79,319,777</b>	<b>\$ 78,643,000</b>	<b>\$ 77,816,200</b>	<b>\$ 77,383,500</b>
<b>STREETS</b>					
Non-Allocated:					
Highway User Tax	10,356,131	10,437,844	11,730,000	11,600,000	11,700,000
Local Transportation Assistance	-	-	-	-	-
Auto Lieu Tax	5,857,163	6,691,110	6,650,000	7,216,000	6,900,000
Investment Income	50,826	71,961	5,000	100,000	50,000
Other Non-Allocated	1,671,192	10,524	-	14,000	-
Total Non-Allocated	17,935,312	17,211,439	18,385,000	18,930,000	18,650,000
Administration	-	15,493	-	-	-
Street Maintenance:					
Street Cleaning	662	-	-	-	-
Total Street Maintenance	662	-	-	-	-
Traffic Control:					
Street Signs	2,981	6,102	-	3,000	-
Street Lighting	29,032	63,972	45,000	104,125	-
Traffic Signal Maintenance	54,671	131,029	-	55,200	-
Total Traffic Control	86,684	201,103	45,000	162,325	-
Right of Way Maintenance:					
Landscape Maintenance	1,981	2,850	-	1,000	-
Concrete Repair	10,273	2,120	-	1,500	-
Total Right of Way Maintenance	12,254	4,970	-	2,500	-
<b>TOTAL STREETS</b>	<b>\$ 18,034,912</b>	<b>\$ 17,433,005</b>	<b>\$ 18,430,000</b>	<b>\$ 19,094,825</b>	<b>\$ 18,650,000</b>
<b>INTERNAL SERVICE</b>					
Fleet Maintenance	6,291,955	6,963,645	8,075,000	7,029,000	7,710,000
Copy Services	321,749	357,857	568,000	568,000	588,000
Health Self-Insurance	10,935,661	11,842,500	13,157,000	13,252,000	13,345,000
Dental Self-Insurance	1,113,631	1,111,307	1,106,000	1,123,000	1,121,000
<b>TOTAL INTERNAL SERVICES</b>	<b>\$ 18,662,996</b>	<b>\$ 20,275,309</b>	<b>\$ 22,906,000</b>	<b>\$ 21,972,000</b>	<b>\$ 22,764,000</b>
<b>REPLACEMENT FUNDS</b>					
General	81,268	137,148	30,000	56,000	30,000
Water	280,568	282,349	-	130,000	50,000
Wastewater	62,578	97,095	50,000	150,000	100,000
Environmental Svc - Residential	204,203	71,743	20,000	45,000	40,000



## Revenue Detail

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014
Environmental Svc - Commercial	3,706	2,881	3,000	4,000	3,000
Streets	33,745	190,542	10,400	17,000	-
Fleet	1,871	1,690	-	1,000	-
<b>TOTAL REPLACEMENT FUNDS</b>	<b>\$ 667,939</b>	<b>\$ 783,448</b>	<b>\$ 113,400</b>	<b>\$ 403,000</b>	<b>\$ 223,000</b>
<b>SUB TOTAL OPERATING FUNDS</b>	<b>\$ 211,227,329</b>	<b>\$ 225,344,546</b>	<b>\$ 230,182,100</b>	<b>\$ 237,826,030</b>	<b>\$ 238,053,210</b>
<b>SPECIAL REVENUE FUNDS</b>					
CDBG/HOME	1,081,925	1,515,822	1,784,530	1,070,000	854,764
Solid Waste Container	101,897	207,649	156,200	170,000	165,000
Traffic Signal SDF	627,130	1,282,982	1,000,000	3,022,000	2,500,000
Police SDF	798,397	1,760,288	680,000	1,708,000	1,400,000
Fire SDF	1,342,085	2,568,415	2,000,000	2,300,000	2,000,000
General Government SDF	863,570	1,349,124	1,250,000	1,000,000	1,000,000
Parks and Recreation SDF	5,210,794	11,103,587	8,750,000	8,750,000	8,815,000
Water SDF	6,661,258	13,726,737	11,000,000	11,955,000	11,100,000
Water Resource Fee	2,043,130	3,998,932	3,000,000	3,575,000	3,050,000
Wastewater SDF	6,878,502	15,154,154	9,000,000	13,515,000	12,000,000
Grants	1,181,084	2,606,506	5,000,000	985,000	7,607,000
Police Impound	220,783	220,296	275,000	276,000	310,000
Street Light Improvement	1,688,211	1,434,740	1,508,560	1,514,000	1,427,060
Parkway Improvement	1,247,498	1,108,266	847,760	851,000	935,190
Other Special Revenue	1,475,757	1,807,034	1,440,780	1,869,000	2,065,024
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 31,422,021</b>	<b>\$ 59,844,532</b>	<b>\$ 47,692,830</b>	<b>\$ 52,560,000</b>	<b>\$ 55,229,038</b>
<b>CAPITAL IMPROVEMENTS</b>					
Capital Projects Administration	320	-	1,108,400	1,108,400	862,774
Improvement Districts	7,509	532,601	51,065,000	1,150,000	68,320,016
Streets and Transportation	3,700,743	3,693,132	19,690,000	19,690,000	-
Traffic Control	361,633	54,323	624,000	624,000	-
Redevelopment	96,746	30,136	349,000	349,000	-
Municipal Facilities	130,571	2,870,862	-	-	-
Water	85,267	-	3,784,000	3,784,000	-
Storm Water	2,031	446	-	-	-
Parks, Recreation and Open Space	4,703	1,523,301	807,000	807,000	-
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>\$ 4,389,523</b>	<b>\$ 8,704,801</b>	<b>\$ 77,427,400</b>	<b>\$ 27,512,400</b>	<b>\$ 69,182,790</b>
<b>DEBT SERVICE</b>					
General Obligation Debt	25,910,715	63,623,989	19,350,000	19,410,000	18,440,000
Improvement Districts	560,428	880,276	1,208,750	1,300,000	7,085,577
MPC - Public Facilities	970	688	-	-	-
MPC - Water	6,534	5,389	-	-	-
MPC - Wastewater	4,039	554	-	-	-
Miscellaneous	4,045	4,194	-	4,000	-
<b>TOTAL DEBT SERVICE</b>	<b>\$ 26,486,731</b>	<b>\$ 64,515,090</b>	<b>\$ 20,558,750</b>	<b>\$ 20,714,000</b>	<b>\$ 25,525,577</b>
<b>TRUST ACCOUNTS</b>	<b>\$ 114</b>	<b>\$ 74</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL REVENUE</b>	<b>\$ 273,525,718</b>	<b>\$ 358,409,043</b>	<b>\$ 375,861,080</b>	<b>\$ 338,612,430</b>	<b>\$ 387,990,615</b>



## Expense Summary

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014
<b>GENERAL FUND:</b>					
Management and Policy	10,940,282	11,269,416	12,770,073	13,343,905	18,246,904
Support Services	170,639	129,592	-	-	-
Management Services	3,670,214	3,757,288	4,196,285	4,261,779	4,558,104
Legal and Court	4,164,372	4,285,635	4,298,935	4,210,204	4,930,256
Development Services	5,510,009	5,951,799	6,097,537	6,119,966	5,788,607
Police	33,126,991	34,460,210	36,219,921	35,949,493	41,171,783
Fire	19,862,996	21,184,960	21,567,256	21,586,897	25,069,735
Parks and Recreation	10,813,179	11,264,990	11,713,710	11,893,364	13,602,499
Non-Departmental	3,514,529	4,432,714	4,329,470	4,392,533	12,487,360
Contingency/Reserves	-	-	16,800,000	5,400,000	13,044,000
<b>TOTAL GENERAL FUND</b>	<b>\$ 91,773,211</b>	<b>\$ 96,736,604</b>	<b>\$ 117,993,187</b>	<b>\$ 107,158,141</b>	<b>\$ 138,899,248</b>
<b>UTILITY ADMINISTRATION</b>	<b>\$ -</b>	<b>\$ 16,329</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENTERPRISE OPERATIONS:</b>					
Water	21,945,675	23,245,413	28,883,628	28,781,537	39,162,388
Wastewater	13,219,758	13,321,625	16,425,735	16,290,952	19,198,412
Enviro Svcs - Residential	10,088,919	10,742,108	12,685,724	12,754,776	16,291,101
Enviro Svcs - Commercial	1,784,858	1,785,243	1,914,500	1,908,202	2,080,359
Irrigation	10,739	-	-	-	-
<b>TOTAL ENTERPRISE</b>	<b>\$ 47,049,949</b>	<b>\$ 49,094,389</b>	<b>\$ 59,909,586</b>	<b>\$ 59,735,466</b>	<b>\$ 76,732,260</b>
<b>STREETS</b>	<b>\$ 10,841,308</b>	<b>\$ 11,142,523</b>	<b>\$ 12,524,577</b>	<b>\$ 12,961,674</b>	<b>\$ 21,902,171</b>
<b>INTERNAL SERVICES</b>	<b>\$ 18,620,195</b>	<b>\$ 21,735,489</b>	<b>\$ 22,685,210</b>	<b>\$ 22,696,772</b>	<b>\$ 23,535,576</b>
<b>REPLACEMENT FUNDS:</b>					
General	423,769	322,707	3,500,530	3,500,530	3,673,700
Streets	-	-	1,086,170	161,940	1,071,500
Water	-	-	3,023,780	3,023,780	6,743,000
Wastewater	22,224	-	3,080,800	3,080,800	3,685,000
Enviro Svcs - Residential	1,945,056	131,560	2,363,000	2,363,000	2,762,340
Enviro Svcs - Commercial	257,819	17,598	400,000	-	830,530
<b>TOTAL REPLACEMENT FUNDS</b>	<b>\$ 2,648,868</b>	<b>\$ 471,865</b>	<b>\$ 13,454,280</b>	<b>\$ 12,130,050</b>	<b>\$ 18,766,070</b>
<b>SUBTOTAL OPERATING FUNDS</b>	<b>\$ 170,933,531</b>	<b>\$ 179,197,199</b>	<b>\$ 226,566,841</b>	<b>\$ 214,682,104</b>	<b>\$ 279,835,325</b>
<b>SPECIAL REVENUE FUNDS:</b>					
CDBG/HOME	1,049,588	835,134	1,798,007	917,632	854,764
Development Fees	-	-	-	-	9,721,000
Grants	994,427	1,891,370	5,000,000	985,000	8,139,430
Police Impound	231,327	278,210	269,593	269,593	308,403
Special Districts	2,858,645	2,486,545	2,707,010	2,512,980	2,645,780
Other Special Revenue	1,163,499	1,463,173	1,742,060	1,742,060	2,464,749
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 6,297,486</b>	<b>\$ 6,954,432</b>	<b>\$ 11,516,670</b>	<b>\$ 6,427,265</b>	<b>\$ 24,134,126</b>
<b>CAPITAL IMPROVEMENTS</b>	<b>\$ 53,110,719</b>	<b>\$ 39,849,392</b>	<b>\$ 158,775,422</b>	<b>\$ 46,249,512</b>	<b>\$ 97,116,788</b>
<b>DEBT SERVICE</b>	<b>\$ 72,098,427</b>	<b>\$ 111,560,279</b>	<b>\$ 50,964,680</b>	<b>\$ 50,964,680</b>	<b>\$ 65,372,461</b>
<b>TRUST ACCOUNTS</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>
<b>GRAND TOTAL EXPENSES</b>	<b>\$ 302,442,663</b>	<b>\$ 337,563,802</b>	<b>\$ 447,826,113</b>	<b>\$ 318,326,061</b>	<b>\$ 466,461,200</b>



## Expense Detail

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014
<b>GENERAL FUND</b>					
<b>MANAGEMENT AND POLICY</b>					
Mayor and Council	501,188	633,662	637,160	600,388	718,257
Boards and Commissions	42,689	20,472	21,250	23,657	23,890
Town Manager	859,987	883,040	1,084,280	1,046,896	1,199,347
Communications	388,847	458,327	528,955	569,830	721,743
Intergovernmental Relations	251,821	238,967	234,375	234,370	294,379
Human Resources:					
Administration	851,102	877,826	977,464	946,776	1,337,669
Learning and Development	231,504	301,089	345,888	367,771	423,988
Risk Management	274,642	289,830	324,287	293,555	403,169
Payroll	228,075	174,932	325,633	311,002	250,976
Total Human Resources	1,585,323	1,643,677	1,973,272	1,919,104	2,415,802
Economic Development:					
Administration	523,297	606,713	1,005,422	994,917	1,312,820
Shop Gilbert	7,734	6,616	2,000	2,000	10,000
Total Economic Development	531,031	613,329	1,007,422	996,917	1,322,820
Information Technology:					
Administration	276,641	282,845	220,690	222,575	361,827
Communication Services	1,432,810	1,727,863	2,018,720	2,180,975	5,245,743
Application Operations	2,292,385	2,232,872	2,533,358	2,734,330	3,132,757
GIS Application and Support	622,982	649,172	675,100	657,480	648,043
Imaging Support	239,121	173,902	211,310	206,860	-
Total InformationTechnology	4,863,939	5,066,654	5,659,178	6,002,220	9,388,370
Management and Budget	293,238	390,786	402,560	401,477	653,660
Town Clerk	1,097,749	573,177	706,621	691,846	527,660
General Counsel	524,470	747,325	515,000	857,200	980,976
<b>TOTAL MANAGEMENT AND POLICY</b>	<b>\$ 10,940,282</b>	<b>\$ 11,269,416</b>	<b>\$ 12,770,073</b>	<b>\$ 13,343,905</b>	<b>\$ 18,246,904</b>
<b>SUPPORT SERVICES</b>					
Administration	170,639	129,592	-	-	-
<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 170,639</b>	<b>\$ 129,592</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>MANAGEMENT SERVICES</b>					
Finance:					
Administration	100,758	152,511	154,765	169,495	185,384
Accounting	719,788	749,114	782,560	778,702	899,916
Purchasing	75,206	104,467	256,185	256,719	389,874
Tax Compliance	213,235	312,727	409,980	409,854	419,154
Total Finance	1,108,987	1,318,819	1,603,490	1,614,770	1,894,328
Facilities Maintenance:					
Facilities Maintenance	721,186	758,421	813,770	863,313	980,465
Municipal Office I	566,187	357,794	415,750	381,215	375,000



## Expense Detail

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014
Public Works Facility	123,806	150,135	147,400	165,900	156,916
Municipal Office II	140,564	147,109	145,830	177,814	139,060
Public Safety Center	778,407	751,687	824,955	806,279	777,685
South Area Service Center	181,794	202,481	181,630	195,560	175,480
Heritage Annex	30,924	52,360	40,580	36,886	35,660
Traffic Center/Radio Facility	18,359	18,482	22,880	20,042	23,510
Total Facilities Maintenance	2,561,227	2,438,469	2,592,795	2,647,009	2,663,776
<b>TOTAL MANAGEMENT SERVICES</b>	<b>\$ 3,670,214</b>	<b>\$ 3,757,288</b>	<b>\$ 4,196,285</b>	<b>\$ 4,261,779</b>	<b>\$ 4,558,104</b>
<b>LEGAL AND COURT</b>					
Prosecutor	1,491,729	1,617,595	1,602,000	1,586,805	1,776,485
Municipal Court	2,672,643	2,668,040	2,696,935	2,623,399	3,153,771
<b>TOTAL LEGAL AND COURT</b>	<b>\$ 4,164,372</b>	<b>\$ 4,285,635</b>	<b>\$ 4,298,935</b>	<b>\$ 4,210,204</b>	<b>\$ 4,930,256</b>
<b>DEVELOPMENT SERVICES</b>					
Administration	626,030	773,713	824,550	898,093	286,152
Permits and Licensing	-	-	-	-	187,217
Plan Review and Inspection:					
Administration	-	-	-	8,879	223,652
Building	1,170,420	1,305,619	1,456,061	1,440,914	1,417,273
Fire	242,730	258,761	260,982	263,786	215,830
Engineering	1,133,304	1,130,707	1,005,997	1,054,394	849,930
Planning	307,778	322,829	320,840	321,092	263,532
Code	556,118	582,055	575,137	573,628	573,153
Total Plan Review and Inspection	3,410,350	3,599,971	3,619,017	3,662,693	3,543,370
Planning Services	1,111,376	1,079,506	1,103,755	1,054,595	1,101,709
Engineering Services:					
Administration	92,722	135,936	138,380	110,570	278,932
Development	58,522	122,296	120,145	111,805	165,809
Traffic	211,009	240,377	291,690	282,210	225,418
Total Engineering Services	362,253	498,609	550,215	504,585	670,159
<b>TOTAL DEVELOPMENT SERVICES</b>	<b>\$ 5,510,009</b>	<b>\$ 5,951,799</b>	<b>\$ 6,097,537</b>	<b>\$ 6,119,966</b>	<b>\$ 5,788,607</b>
<b>POLICE DEPARTMENT</b>					
Administration	766,876	804,999	638,880	635,958	971,263
Animal Control	139,773	143,966	148,325	143,966	148,325
Incarceration	2,063,890	1,383,478	1,750,000	1,420,000	1,650,000
Professional Standards:					
Internal Affairs	428,759	467,531	480,320	475,106	497,289
Hiring/Accreditation	286,442	290,300	293,255	286,341	325,386
Total Professional Standards	715,201	757,831	773,575	761,447	822,675
Patrol Services:					
Uniform Patrol	15,595,099	16,365,095	15,783,057	15,965,987	16,081,605
Crime Suppression	368,202	376,609	538,840	527,440	1,489,803
Traffic Unit	1,625,259	1,859,319	2,037,615	2,028,485	2,593,470





## Expense Detail

	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Crime Apprehension	677,694	773,827	825,105	810,942	904,815
Court Support	332,815	377,187	402,545	402,720	478,273
School Programs	968,225	1,083,773	1,116,240	1,109,596	1,267,223
Enforcement Support	-	-	-	-	789,485
Total Patrol Services	19,567,294	20,835,810	20,703,402	20,845,170	23,604,674
Support Services:					
Administration	122,641	164,745	598,004	588,511	650,975
Records	856,434	875,683	903,020	901,020	991,468
Communication	2,391,773	2,410,159	2,893,660	2,893,670	3,260,567
Property	505,645	538,209	526,770	531,340	592,532
Alarm Management	71,764	71,300	66,410	66,410	69,533
Training & Program Coordination	129,462	113,535	162,040	162,040	370,720
Planning and Research	151,230	140,040	153,705	153,655	166,501
Crime Prevention	229,736	242,271	240,070	238,880	241,330
Total Support Services	4,458,685	4,555,942	5,543,679	5,535,526	6,343,626
Counseling Services	658,172	763,678	714,205	722,284	938,234
Investigations:					
General Investigations	432,250	613,100	1,145,385	1,096,599	1,215,153
Special Investigations	603,551	701,014	669,965	664,855	822,693
Persons Crimes - CSCU	991,973	1,000,786	1,033,905	1,030,405	1,150,230
Persons Crimes - VCU	931,293	959,415	888,770	884,045	1,064,502
Property Crimes	1,033,148	1,113,281	1,200,840	1,199,407	1,375,555
Intel and Analysis Unit	630,958	686,102	813,465	814,516	911,314
Total Investigations	4,623,173	5,073,698	5,752,330	5,689,827	6,539,447
SWAT	133,927	140,808	195,525	195,315	153,539
<b>TOTAL POLICE DEPARTMENT</b>	<b>\$ 33,126,991</b>	<b>\$ 34,460,210</b>	<b>\$ 36,219,921</b>	<b>\$ 35,949,493</b>	<b>\$ 41,171,783</b>
<b>FIRE DEPARTMENT</b>					
Administration	599,481	665,823	665,495	683,188	716,134
Operations:					
Training	685,743	764,738	786,660	776,662	850,699
Operations	17,690,187	18,834,864	19,177,781	19,204,790	22,431,769
Total Operations	18,375,930	19,599,602	19,964,441	19,981,452	23,282,468
Fire Prevention:					
Prevention	489,134	514,736	545,565	539,912	596,602
Public Education	102,678	104,052	104,320	103,011	123,405
Investigations	12,932	16,310	19,070	21,092	30,925
Total Fire Prevention	604,744	635,098	668,955	664,015	750,932
Emergency Operations Center	282,841	284,437	268,365	258,242	320,201
<b>TOTAL FIRE DEPARTMENT</b>	<b>\$ 19,862,996</b>	<b>\$ 21,184,960</b>	<b>\$ 21,567,256</b>	<b>\$ 21,586,897</b>	<b>\$ 25,069,735</b>



## Expense Detail

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014
<b>PARKS AND RECREATION</b>					
Administration	626,220	705,448	668,165	703,329	1,039,622
Neighborhood Services	101,875	107,317	106,659	106,659	105,793
Parks and Open Space:					
Administration	1,822,368	1,944,802	1,999,280	1,998,518	2,159,818
Freestone Park	322,725	316,357	326,200	363,356	426,309
Crossroads Park	255,137	215,477	245,300	245,507	300,270
McQueen Park	212,726	214,690	221,150	221,050	222,125
Hetchler Park	87,100	87,621	97,426	114,966	189,746
Nichols Park	60,775	42,630	49,080	47,088	49,060
Elliot District Park	10,586	88,040	17,505	79,419	25,455
Rittenhouse Basin	228	-	225	225	225
John Allen Park	12,464	9,308	9,450	7,626	10,440
Veterans Park	9,621	5,136	7,370	6,056	7,355
Page Park	44,253	40,460	44,250	45,899	47,100
Circle G Basin	23,828	21,957	25,750	23,210	30,820
Oak Tree Park	30,429	23,585	26,250	22,162	36,210
Village II Park	23,343	31,423	14,990	12,795	16,770
Old West Park	8,003	6,698	7,400	9,901	8,380
Sunview Park	26,503	28,411	26,220	23,021	29,490
Villa Madeira Park	9,057	8,972	9,920	10,932	11,280
Vista Allegre Park	15,757	15,850	16,820	16,730	21,500
Discovery Park	216,645	205,149	182,179	182,051	200,279
Cosmo Park	101,003	97,447	105,925	105,410	101,075
Water Tower Park	64,813	49,250	78,850	70,591	82,060
Western Canal Amenities	19,241	48,687	57,735	82,996	56,435
Vaughn Avenue Basin	24,367	23,560	26,120	24,383	30,070
Zanjero Park	44,878	30,313	15,555	15,945	24,955
Sonoqui Wash	565	3,674	8,225	8,225	10,225
Trail System	55,545	139,613	58,700	84,867	77,130
Other Parks	16,637	7,150	19,100	16,048	16,600
Heritage District	80,880	60,894	80,890	84,960	84,160
Total Parks and Open Space	3,599,477	3,767,154	3,777,865	3,923,937	4,275,342
Aquatics:					
Gilbert Pool	14,888	24,297	15,175	26,815	78,657
Mesquite Pool	204,869	190,891	263,699	276,958	298,082
Greenfield Pool	177,025	190,945	201,948	203,285	235,812
Perry Pool	146,424	161,958	186,523	185,566	218,047
Williams Field Pool	160,187	184,060	213,748	212,034	228,943
Total Aquatics	703,393	752,151	881,093	904,658	1,059,541
Recreation Centers:					
Community Center	335,364	330,628	308,404	316,392	391,787
McQueen Activity Center	506,660	412,792	456,126	462,361	553,114
Page Park Center	17,187	23,564	29,781	30,413	13,021
Freestone Recreation Center	1,052,747	1,061,703	1,040,642	1,026,011	1,261,700
SE Regional Library	2,259,097	2,402,266	2,614,700	2,621,423	2,904,811
Perry Branch Library	896,281	946,143	989,210	989,210	1,017,209
Total Recreation Centers	5,067,336	5,177,096	5,438,863	5,445,810	6,141,642



## Expense Detail

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014
Recreation Programs:					
Youth Sports	92,600	91,139	67,780	68,689	86,612
Adult Sports	233,397	235,920	233,867	235,957	267,697
Special Events Administration	316,405	353,923	264,610	264,610	301,061
Special Events	-	20,048	225,660	190,860	269,410
Special Needs	32,920	39,519	49,148	48,855	55,779
Outdoor Programs	39,556	15,275	-	-	-
Total Recreation Programs	714,878	755,824	841,065	808,971	980,559
<b>TOTAL PARKS AND RECREATION</b>	<b>\$ 10,813,179</b>	<b>\$ 11,264,990</b>	<b>\$ 11,713,710</b>	<b>\$ 11,893,364</b>	<b>\$ 13,602,499</b>
<b>NON-DEPARTMENTAL</b>					
Transportation:					
Transit	629,860	912,740	197,700	279,215	-
Phoenix Mesa Gateway Airport	350,000	350,000	350,000	350,000	350,000
Total Transportation	979,860	1,262,740	547,700	629,215	350,000
Outside Agencies:					
Social Services	330,961	172,156	330,000	330,000	305,000
Museum Support	51,459	51,459	51,500	51,500	51,500
Culture and Arts	8,000	-	8,000	8,000	-
Total Outside Agencies	390,420	393,786	389,500	413,222	356,500
ED Reserve	-	-	5,000,000	-	5,000,000
Capital Projects	-	-	-	-	8,333,000
Contingency	-	-	11,800,000	5,400,000	8,044,000
Other	2,144,249	2,776,188	3,392,270	3,350,096	3,447,860
<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$ 3,514,529</b>	<b>\$ 4,432,714</b>	<b>\$ 21,129,470</b>	<b>\$ 9,792,533</b>	<b>\$ 25,531,360</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 91,773,211</b>	<b>\$ 96,736,604</b>	<b>\$ 117,993,187</b>	<b>\$ 107,158,141</b>	<b>\$ 138,899,248</b>
<b>UTILITY ADMINISTRATION</b>					
Utility Customer Service	-	8,017	-	-	-
Public Works Administration	-	8,312	-	-	-
<b>TOTAL UTILITY ADMINISTRATION</b>	<b>\$ -</b>	<b>\$ 16,329</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENTERPRISE OPERATIONS</b>					
<b>WATER</b>					
Administration	485,763	730,793	346,167	385,706	446,365
Conservation	278,961	269,288	267,627	265,225	381,799
Production:					
North Water Treatment Plant	4,321,426	5,586,340	4,883,854	5,492,460	4,319,655
Santan Vista Water Treatment Plant	4,668,928	4,063,167	2,102,420	2,128,221	2,287,287
Water Well Production	2,384,372	2,819,383	3,371,343	2,978,745	3,334,927
Backflow Prevention	198,898	205,076	202,383	202,679	197,685
Total Production	11,573,624	12,673,966	10,560,000	10,802,105	10,139,554



## Expense Detail

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014
Quality	506,475	516,502	603,139	539,112	824,108
Distribution	1,572,689	1,172,083	1,671,986	1,725,361	1,849,834
Metering	2,680,726	3,156,265	3,796,397	3,555,998	3,954,074
Utility Customer Service	569,528	596,049	624,130	624,130	693,020
Public Works Administration	407,141	320,796	237,845	237,845	260,280
Utility Locates	238,879	210,340	202,045	202,045	234,110
Water Resources	-	-	5,181,322	5,051,040	5,190,990
Non-Departmental:					
Debt Service	3,432,859	3,426,931	3,424,670	3,424,670	3,427,889
Contingency	-	-	1,765,000	1,765,000	1,765,000
Capital Projects	-	-	-	-	9,785,000
Other	199,030	172,400	203,300	203,300	210,365
Total Non-Departmental	3,631,889	3,599,331	5,392,970	5,392,970	15,188,254
<b>TOTAL WATER FUND</b>	<b>\$ 21,945,675</b>	<b>\$ 23,245,413</b>	<b>\$ 28,883,628</b>	<b>\$ 28,781,537</b>	<b>\$ 39,162,388</b>
<b>WASTEWATER</b>					
Administration:					
Administration	149,623	401,580	151,872	152,674	283,847
Utility Customer Service	520,783	545,009	577,210	577,210	640,207
Public Works Administration	167,219	139,933	121,390	121,390	138,252
Utility Locates	193,816	171,896	202,160	202,160	233,840
Total Administration	1,031,441	1,258,418	1,052,632	1,053,434	1,296,146
Collection	2,838,788	3,101,020	3,112,613	2,967,734	3,542,210
Plant Operations:					
Neely Treatment Facility	3,776,105	3,943,278	4,213,705	4,213,705	4,235,705
Greenfield Treatment Facility	2,541,814	2,039,957	3,324,409	3,327,733	3,803,569
Total Plant Operations	6,317,919	5,983,235	7,538,114	7,541,438	8,039,274
Reclaimed:					
Effluent Reuse	877,407	897,504	946,252	957,463	951,290
Effluent Recharge	520,693	467,241	548,783	530,748	633,567
Total Reclaimed	1,398,100	1,364,745	1,495,035	1,488,211	1,584,857
Quality	506,738	495,567	505,701	504,991	539,116
Riparian Programs	407,046	407,481	396,180	409,684	471,081
Non-Departmental:					
Debt	655,518	659,257	664,970	664,970	668,598
Contingency	-	-	1,600,000	1,600,000	1,600,000
Capital Projects	-	-	-	-	1,396,000
Other	64,208	51,902	60,490	60,490	61,130
Total Non-Departmental	719,726	711,159	2,325,460	2,325,460	3,725,728
<b>TOTAL WASTEWATER</b>	<b>\$ 13,219,758</b>	<b>\$ 13,321,625</b>	<b>\$ 16,425,735</b>	<b>\$ 16,290,952</b>	<b>\$ 19,198,412</b>



## Expense Detail

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014
<b>ENVIRONMENTAL SERVICES - RESIDENTIAL</b>					
Administration:					
Residential Administration	307,338	353,464	670,045	347,363	1,109,859
Utility Customer Service	520,783	545,009	573,610	573,610	636,218
Public Works Administration	130,867	104,950	87,200	87,200	106,912
Total Administration	958,988	1,003,423	1,330,855	1,008,173	1,852,989
Residential Collections	5,105,080	5,385,814	5,262,582	5,354,193	5,939,433
Uncontained Collections	1,959,321	2,078,937	2,004,430	2,138,238	2,298,299
Recycling	1,664,883	1,845,403	1,857,707	1,948,782	2,018,681
Environmental Programs	334,117	360,973	448,180	428,311	461,435
Recycling Outreach	-	-	-	95,109	464,185
Non-Departmental:					
Contingency	-	-	1,700,000	1,700,000	1,700,000
Capital Projects	-	-	-	-	1,472,000
Other	66,530	67,558	81,970	81,970	84,079
Total Non-Departmental	66,530	67,558	1,781,970	1,781,970	3,256,079
<b>TOTAL ENVIRO SCVS - RESIDENT</b>	<b>\$ 10,088,919</b>	<b>\$ 10,742,108</b>	<b>\$ 12,685,724</b>	<b>\$ 12,754,776</b>	<b>\$ 16,291,101</b>
<b>ENVIRONMENTAL SERVICES - COMMERCIAL</b>					
Administration:					
Commercial Administration	24,561	25,045	35,190	35,290	38,918
Utility Customer Service	16,275	17,032	6,180	6,180	6,854
Public Works Administration	21,811	17,492	15,230	15,230	16,049
Total Administration	62,647	59,569	56,600	56,700	61,821
Commercial Collections	1,321,477	1,288,884	1,278,132	1,321,004	1,318,606
Commercial Rolloffs	391,014	427,279	418,568	369,298	412,544
Non-Departmental:					
Contingency	-	-	150,000	150,000	150,000
Capital Projects	-	-	-	-	128,000
Other	9,720	9,511	11,200	11,200	9,388
Total Non-Departmental	9,720	9,511	161,200	161,200	287,388
<b>TOTAL ENVIRO SCVS - COMM</b>	<b>\$ 1,784,858</b>	<b>\$ 1,785,243</b>	<b>\$ 1,914,500</b>	<b>\$ 1,908,202</b>	<b>\$ 2,080,359</b>
<b>IRRIGATION</b>	<b>\$ 10,739</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ENTERPRISE OPERATIONS</b>	<b>\$ 47,049,949</b>	<b>\$ 49,094,389</b>	<b>\$ 59,909,586</b>	<b>\$ 59,735,466</b>	<b>\$ 76,732,260</b>
<b>STREETS</b>					
Administration:					
Streets Administration	134,399	158,243	165,821	163,019	328,447
Public Works Administration	-	-	75,840	75,840	99,878
Utility Locates	-	-	44,920	44,920	51,965
Total Administration	134,399	158,243	286,581	283,779	480,290
Streets Maintenance:					
Asphalt Patching	373,453	250,499	313,967	303,006	307,017
Street Cleaning	928,289	869,495	871,823	860,612	876,627
Preventive Maintenance	2,903,992	3,097,759	2,941,587	2,944,455	3,401,569



## Expense Detail

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014
Crack Sealing	333,597	348,938	338,629	338,180	724,471
Fog Sealing	496,853	543,608	601,575	601,252	633,210
Total Streets Maintenance	5,036,184	5,110,299	5,067,581	5,047,505	5,942,894
Traffic Control:					
Street Marking	556,293	591,536	582,110	581,221	617,214
Street Signs	409,009	418,488	446,320	446,015	623,530
Street Lighting	1,262,254	1,369,247	1,413,559	1,439,135	1,480,767
Traffic Signal Maintenance	964,533	1,056,825	1,070,518	1,070,564	1,216,237
Traffic Operations Center	483,922	440,394	490,430	485,516	414,326
Total Traffic Control	3,676,011	3,876,490	4,002,937	4,022,451	4,352,074
Right of Way Maintenance:					
Landscape Maintenance	872,073	826,770	987,585	1,390,147	1,875,974
Shoulder Maintenance	230,052	227,779	249,020	289,420	316,181
Concrete Repair	659,119	693,442	684,450	685,132	686,045
Total Right of Way Maintenance	1,761,244	1,747,991	1,921,055	2,364,699	2,878,200
Hazard Response	143,034	162,123	148,513	145,330	166,247
Non-Departmental:					
Contingency	-	-	1,000,000	1,000,000	1,000,000
Capital Projects	-	-	-	-	6,983,000
Other	90,436	87,377	97,910	97,910	99,466
Total Non-Departmental	90,436	87,377	1,097,910	1,097,910	8,082,466
<b>TOTAL STREETS FUND</b>	<b>\$ 10,841,308</b>	<b>\$ 11,142,523</b>	<b>\$ 12,524,577</b>	<b>\$ 12,961,674</b>	<b>\$ 21,902,171</b>
<b>INTERNAL SERVICE</b>					
Fleet Maintenance	6,203,448	6,894,939	7,567,360	7,578,922	7,740,556
Copy Services	277,150	542,914	670,000	670,000	670,000
Health Self Insurance	11,188,520	13,203,488	13,341,700	13,341,700	14,067,920
Dental Self Insurance	951,077	1,094,148	1,106,150	1,106,150	1,057,100
<b>TOTAL INTERNAL SERVICE</b>	<b>\$ 18,620,195</b>	<b>\$ 21,735,489</b>	<b>\$ 22,685,210</b>	<b>\$ 22,696,772</b>	<b>\$ 23,535,576</b>
<b>REPLACEMENT FUNDS</b>					
General	423,769	322,707	3,500,530	3,500,530	3,673,700
Water	-	-	3,023,780	3,023,780	6,743,000
Wastewater	22,224	-	3,080,800	3,080,800	3,685,000
Environmental Svc - Residential	1,945,056	131,560	2,363,000	2,363,000	2,762,340
Environmental Svc - Commercial	257,819	17,598	400,000	-	830,530
Streets	-	-	1,086,170	161,940	1,071,500
Fleet	-	-	-	-	-
<b>TOTAL REPLACEMENT FUNDS</b>	<b>\$ 2,648,868</b>	<b>\$ 471,865</b>	<b>\$ 13,454,280</b>	<b>\$ 12,130,050</b>	<b>\$ 18,766,070</b>
<b>SUB-TOTAL OPERATING FUNDS</b>	<b>\$ 170,933,531</b>	<b>\$ 179,197,199</b>	<b>\$ 226,566,841</b>	<b>\$ 214,682,104</b>	<b>\$ 279,835,325</b>
<b>SPECIAL REVENUE FUNDS</b>					
CDBG/HOME:					
Administration	72,915	86,275	85,506	85,506	149,752
Projects	976,673	748,859	1,712,501	832,126	705,012
Total CDBG/HOME	1,049,588	835,134	1,798,007	917,632	854,764





## Expense Detail

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014
Development Fees:					
Traffic Signal SDF	-	-	-	-	944,000
Fire SDF	-	-	-	-	148,000
Parks and Recreation SDF	-	-	-	-	50,000
Water Resource Fee	-	-	-	-	8,488,000
Wastewater SDF	-	-	-	-	91,000
Total Development Fees	-	-	-	-	9,721,000
Grants	994,427	1,891,370	5,000,000	985,000	7,607,000
Police Impound	231,327	278,210	269,593	269,593	308,403
Special Districts:					
Street Light Improvement	1,458,036	1,480,383	1,694,330	1,544,300	1,674,830
Parkway Improvement	1,400,609	1,006,162	1,012,680	968,680	970,950
Total Special Districts	2,858,645	2,486,545	2,707,010	2,512,980	2,645,780
Other Special Revenue	1,163,499	1,463,173	1,742,060	1,742,060	2,997,179
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 6,297,486</b>	<b>\$ 6,954,432</b>	<b>\$ 11,516,670</b>	<b>\$ 6,427,265</b>	<b>\$ 24,134,126</b>
<b>CAPITAL IMPROVEMENTS</b>					
Capital Projects Administration	1,062,582	916,151	1,105,512	1,105,512	862,772
CIP Contingency	-	-	50,000,000	-	48,991,016
Improvement Districts	723,184	5,334	-	-	-
Outside Sources	-	-	1,165,000	-	19,329,000
GO Bond Proceeds	34,666,827	25,200,483	65,653,000	29,662,000	27,934,000
Traffic Control	675,704	219,262	1,201,000	566,000	-
Redevelopment	265,447	31,656	7,745,000	50,000	-
Municipal Facilities	655,107	4,980,195	2,071,910	955,000	-
Water	11,602,299	7,991,577	25,379,000	11,634,000	-
Wastewater	2,202,443	141,853	143,000	143,000	-
Storm Water	9,870	-	373,000	-	-
Parks, Recreation & Open Space	1,247,256	362,881	3,939,000	2,134,000	-
<b>TOTAL CAPITAL IMPROVEMENT</b>	<b>\$ 53,110,719</b>	<b>\$ 39,849,392</b>	<b>\$ 158,775,422</b>	<b>\$ 46,249,512</b>	<b>\$ 97,116,788</b>
<b>DEBT SERVICE</b>					
General Obligation Debt	29,580,189	64,396,121	25,292,780	25,292,780	21,816,270
Improvement Districts	677,595	975,728	988,260	988,260	7,005,415
Public Facilities MPC	17,428,594	15,713,047	13,683,640	13,683,640	24,120,388
Water System MPC	14,989,384	14,664,086	11,000,000	11,000,000	12,430,388
Wastewater System MPC	9,422,665	15,811,297	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>\$ 72,098,427</b>	<b>\$ 111,560,279</b>	<b>\$ 50,964,680</b>	<b>\$ 50,964,680</b>	<b>\$ 65,372,461</b>
<b>TRUST ACCOUNTS</b>					
Fire Pension	2,500	2,500	2,500	2,500	2,500
<b>TOTAL TRUST ACCOUNTS</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>
<b>GRAND TOTAL EXPENSES</b>	<b>\$ 302,442,663</b>	<b>\$ 337,563,802</b>	<b>\$ 447,826,113</b>	<b>\$ 318,326,061</b>	<b>\$ 466,461,200</b>

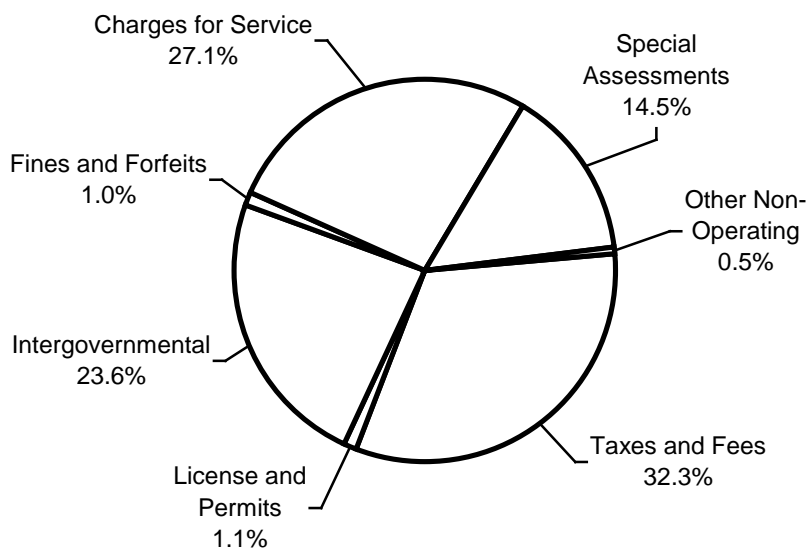
## ALL REVENUE SOURCES

This section of the budget document includes detail information regarding revenue types, including historical information, assumptions for the FY 2014 budget, and future projections. Information on bond proceeds, property tax, and special assessments is found in the debt section.

The total new revenue anticipated for FY 2014 is \$437,875,569. Of this amount, \$387,990,615 is anticipated in new revenue collections, and \$49,884,954 in transfers of resources from one fund to another to cover the cost of business expenses. Fund balance is also applied for one-time expenses. While the economy currently plays a significant role, large spikes in revenue in a given year can typically be attributed to the sale of bonds for capital projects. Details on areas of change are found in the sections in this summary area of the budget. The major revenue sources for all funds are shown on the table and graph below:

**FY 2014 Revenue Sources All Funds by Type (Excludes Transfers)**

	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Taxes and Fees	104,466,385	131,631,417	116,180,530	130,583,000	125,187,250
License and Permit	2,422,994	4,049,249	3,183,500	4,925,000	4,163,000
Intergovernmental	55,176,946	63,839,385	89,725,360	86,329,950	91,655,054
Charges for Service	99,276,307	103,367,267	106,966,060	105,136,050	105,130,748
Fines and Forfeits	4,350,537	4,443,840	4,136,390	4,097,445	3,965,000
Special Assessments	3,754,467	5,746,613	54,951,750	5,042,000	56,076,593
Other Non-Operating	4,078,082	45,331,272	717,490	2,498,985	1,812,970
<b>Total</b>	<b>\$ 273,525,718</b>	<b>\$ 358,409,043</b>	<b>\$ 375,861,080</b>	<b>\$ 338,612,430</b>	<b>\$ 387,990,615</b>



## TAXES AND FEES

### Local Sales Tax

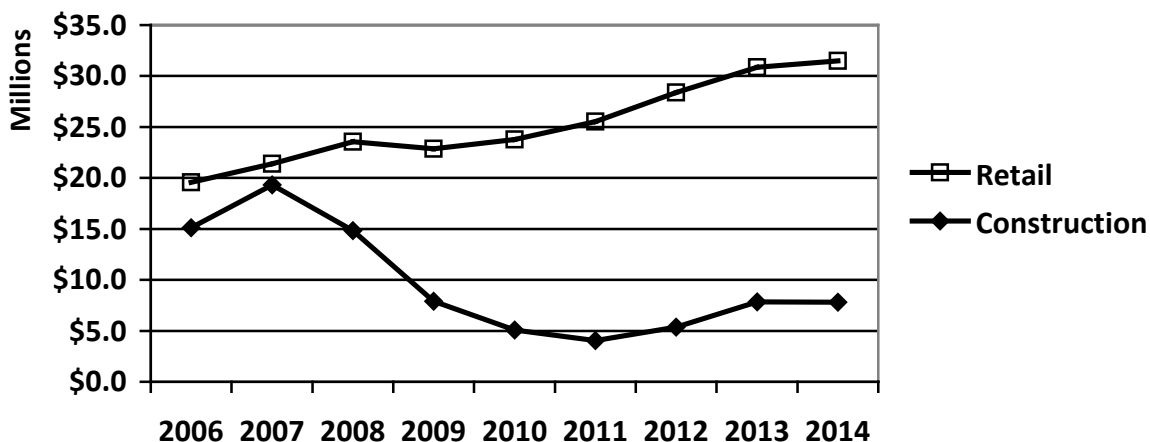
Gilbert levies a one and one-half percent sales tax on sales collected within Gilbert's boundary. Gilbert increased the rate from one percent to one and one-half cent in FY 2001. While cities and towns are permitted to be "self-collecting", many opt in as "program cities", allowing the state to collect sales tax on the Town's behalf. The State collects sales tax revenue and remits the amount collected weekly. Gilbert is the largest program city in the state.

During the recession, Gilbert experienced a decline in sales tax collections similar in nature to reductions seen around the state and nation, but has continued to see steady increases over the last couple of years. Staff is cautiously monitoring the amounts attributable to construction, both as the town approaches build out, and as the state considers alternate ways of legislating construction sales tax.

The projections are based on the following assumptions, which remain consistent from last year:

- Retail sales tax will remain somewhat stable in Gilbert, and slowly increase over time
- Any future spikes in construction sales tax will be considered one-time, not sustainable
- Permit activity will continue to improve slightly, but sustainable levels are significantly lower than the peak in prior years
- No significant new non-retail sources will develop
- Other sales tax areas will grow at the same pace as retail
- The sales tax rate will not increase

**Sales Tax**



## **Property Tax**

The Town has only a secondary property tax rate, which can only be used to repay debt issued for voter approved bonds. General Obligation bonds are issued to pay for construction of streets, parks, facilities, and utility infrastructure. The rate is \$1.15 per \$100 in secondary assessed value, which equates to about 10% of the total property tax rate for property in the Gilbert School District. While the Gilbert School District is the largest, there are three school districts that cover Gilbert including Gilbert, Higley, and Chandler.

More information on general obligation debt and the property tax is found in the debt section as well as on the property tax rate page following the revenue source information.

## **Assessments**

Assessment districts are established for street lights, parkway improvements, and capital improvements that benefit specific users. The street light district revenue is based on the cost of electricity for the district area. The amount is revised and levied every year, and each district is calculated separately. Parkway Improvement Districts (PKID) pay for the cost of maintenance and improvements in parkway areas for eleven subdivisions in Gilbert. The amount for each PKID is levied on an equal per lot basis. The levy for these districts is calculated and levied annually based on projected and historical costs. The levy for street lights and parkway maintenance is collected on the property tax bill and is included with taxes and fees.

Capital Improvement Districts repay improvement debt issued for one-time construction of infrastructure. The benefited property in the area is levied an assessment to repay the debt issued. This revenue is included in the other non-operating category. An allowance of \$48,991,016 is included in contingency in the event a project presents itself after the budget is adopted.

## **System Development Fees**

System Development Fees (SDF) are charged to all new development. The fees are collected to pay for infrastructure required due to growth, so that new growth is provided the same level of service as the existing community. Fees are collected for traffic signals, water, wastewater, parks, police, fire, and general government. A water resource fee is charged to pay for the cost of increasing water rights to accommodate new growth and guarantee our 100-year assured water supply.

SDFs are reviewed annually and revised based on changes in the cost of construction and changes in the infrastructure requirements. The Town has nearly completed a full SDF study in partnership with a third party consultant to ensure that our fee structure is in line with the current environment, and compliant with recent legislative changes.

## **LICENSE AND PERMITS**

License fees are charged for business registration and alcoholic beverage license. Permits fees are charged for building, fire, engineering, signs, and alarms. The permit fees trend with the construction activity.

### INTERGOVERNMENTAL

Funding received from any other government agency is considered intergovernmental. The largest source is state shared revenue for sales tax, income tax, highway user revenue, vehicle license tax and formerly local transportation assistance fund. The state shared revenue is distributed as follows:

<b>Sales Tax:</b>	Twenty-five percent of the distribution base of state sales tax is distributed based on the relation of Gilbert's population to the total population of all incorporated cities and towns in the state. The distribution base does not include, among other things, the state's temporary one-cent increase.
<b>Income Tax:</b>	Fifteen percent of the state income tax is distributed based on the relation of Gilbert's population to the total population of all incorporated cities and towns in the state. There is a two year time lag in distribution. So the income tax collected in FY 2012 is distributed to the Cities in FY 2014.
<b>Highway User Revenue:</b>	Cities and towns receive 27.5% of the highway user revenue fund. One half of the monies received are distributed based on the relation of Gilbert's population to the total population of all incorporated cities and towns in the State. The remaining one half is distributed based on the basis of the "county of origin" of gasoline sales and the relation of Gilbert's population to the total incorporated population of Maricopa County. These funds must be used solely for street purposes.
<b>Vehicle License:</b>	Twenty-five percent of the net revenues collected for the licensing of motor vehicles by the county are distributed back based on the population of Gilbert in relation to the total incorporated population of Maricopa County.
<b>Local Transportation Assistance Fund:</b>	The State Lottery distributes funds based on population. These distributions were suspended during FY 2010, but have been reinstated. LTAF funds are applied only to transit-related expenses.

### CHARGES FOR SERVICE

All charges for service are based on the philosophy that whoever benefits from the service should pay a portion or all of the cost to provide that service. Charges for service include user fees for recreation services, water consumption, wastewater, and solid waste disposal. The goal is for internal services, enterprise operations, and all adult sports to be 100% self-supporting. Overall recreation programs have an approximate cost recovery of 62% planned for in FY 2014.

#### Water

Water user fees are reviewed annually to ensure that revenue is able to cover 100% of the actual and anticipated cost of providing water to customers. The cost includes pumping water from the ground, treating the surface and ground water, distributing the water to customers, reading the meters, and maintaining the system. There was no rate increase necessary for FY 2014.

**Wastewater**

Staff reviews wastewater fees annually to ensure revenue covers 100% of the cost of operations. Wastewater operations include collection, treatment, and recovery of wastewater. There was no rate increase necessary for FY 2014.

**Environmental Services**

Solid Waste includes collection of residential barrels, uncontained, and recycling. The operation also includes commercial and roll-off customers, and the household hazardous waste facility. Annual rate reviews ensure that revenue covers all the cost of operations. The costs impacting rates the most in these funds are personnel, landfill tipping fees, equipment maintenance, and replacement. The residential rates for environmental services were reduced by 7.5% in FY 2013. There are no projected rates increases in the estimates.

**FINES AND FORFEITS**

Fines are collected by the Court based on citations issued by the Police Department and cases prosecuted by the Prosecutor's office.

**INVESTMENT INCOME**

In order to maximize the Town's available resources, Gilbert reviews upcoming expenditure needs, and works with a financial advisor to appropriately invest cash. Often this is done with the State of Arizona Local Government Investment Pool (LGIP). The State has recently made available investment pool options with higher interest rates for longer investment terms. Gilbert is utilizing some of those pools in an effort to maximize investment income.

**OTHER NON-OPERATING**

This revenue category includes property rental, insurance recoveries, donations and contributions, and other one-time revenue not categorized elsewhere. Most of the other non-operating is highly unpredictable and is included in the budget at a minimal amount unless a specific source is known during budget preparation.

**BOND PROCEEDS**

Gilbert does not anticipate selling any bond issue in FY 2014. There is a reserve for capital improvements in the amount of \$48,991,016 to provide the ability for unforeseen development.

More information on debt and bond proceeds is found in the Debt section.

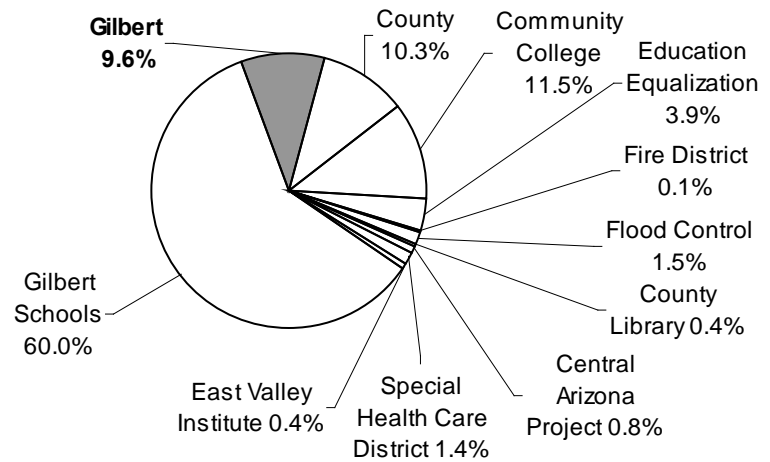




## Property Tax Rates

The property tax rate for Gilbert is \$1.15/\$100 in secondary assessed valuation, there is no primary property tax. Town of Gilbert property tax is collected for debt repayment only, not for operations.

Residents in Gilbert, based on address, are served primarily within three school districts. Each district has a unique primary and secondary tax rate. The distribution of property tax based on 2012/13 information is shown below for each district. These figures exclude certain special districts. The graph to the right shows the percentage allocation for the Gilbert School District.



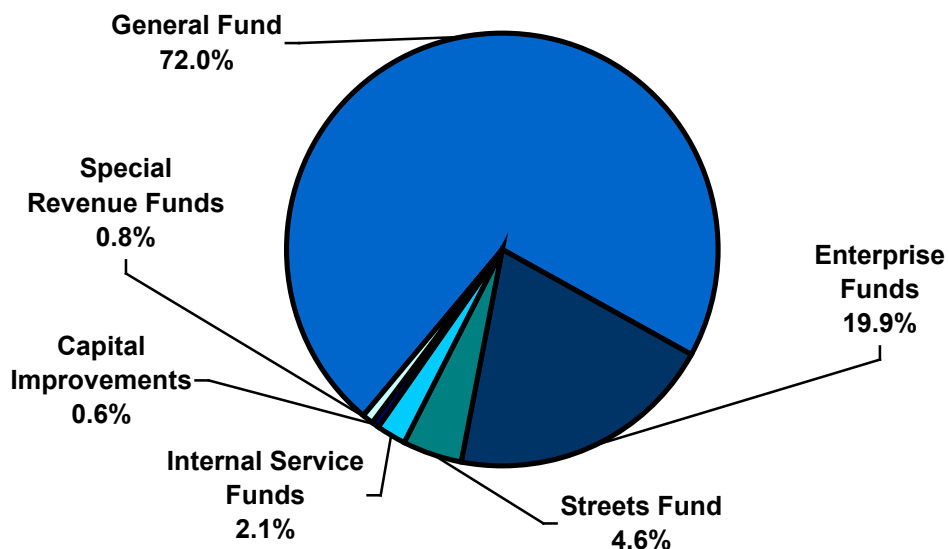
	<b>Gilbert School District</b>	<b>Chandler School District</b>	<b>Higley School District</b>
<b><u>Primary (Operating)</u></b>			
State	\$0.00	\$0.00	\$0.00
County	1.24	1.24	1.24
Community College	1.16	1.16	1.16
Education Equalization	0.47	0.47	0.47
<b>Gilbert</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
East Valley Institute	0.00	0.00	0.00
Local School District	4.09	4.12	4.71
<b>Total Primary</b>	<b>\$6.96</b>	<b>\$6.99</b>	<b>\$7.58</b>
<b><u>Secondary (Debt)</u></b>			
County	\$0.00	\$0.00	\$0.00
Community College	0.22	0.22	0.22
Fire District	0.01	0.01	0.01
Flood Control	0.18	0.18	0.18
County Library	0.05	0.05	0.05
Central Arizona Project	0.10	0.10	0.10
Special Health Care District	0.17	0.17	0.17
<b>Gilbert</b>	<b>1.15</b>	<b>1.15</b>	<b>1.15</b>
East Valley Institute	0.05	0.05	0.05
Local School District	3.11	2.08	2.57
<b>Total Secondary</b>	<b>\$5.04</b>	<b>\$4.01</b>	<b>\$4.50</b>
<b><u>Total</u></b>			
State	\$0.00	\$0.00	\$0.00
County	1.24	1.24	1.24
Community College	1.38	1.38	1.38
Education Equalization	0.47	0.47	0.47
Fire District	0.01	0.01	0.01
Flood Control	0.18	0.18	0.18
County Library	0.05	0.05	0.05
Central Arizona Project	0.10	0.10	0.10
Special Health Care District	0.17	0.17	0.17
<b>Gilbert</b>	<b>1.15</b>	<b>1.15</b>	<b>1.15</b>
East Valley Institute	0.05	0.05	0.05
Local School District	7.20	6.20	7.28
<b>Total Tax Rate</b>	<b>\$12.00</b>	<b>\$11.00</b>	<b>\$12.08</b>



## Personnel Summary

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014
<b>GENERAL FUND</b>					
Management and Policy	79.41	80.41	87.49	88.49	95.75
Support Services	1.00	0.00	0.00	0.00	0.00
Management Services	25.00	27.00	28.00	29.00	30.00
Legal and Court	50.42	49.92	48.92	47.92	49.92
Development Services	61.75	62.75	63.75	61.40	61.40
Police	342.00	342.00	342.00	342.00	345.00
Fire	197.00	197.00	197.00	197.00	201.00
Parks and Recreation	100.13	100.44	102.16	103.21	107.47
<b>TOTAL GENERAL FUND</b>	<b>856.71</b>	<b>859.52</b>	<b>869.32</b>	<b>869.02</b>	<b>890.54</b>
<b>ENTERPRISE FUNDS</b>					
Water	118.25	119.25	118.25	118.20	118.20
Wastewater	40.68	41.68	41.68	41.68	44.68
Environmental Svcs - Residential	72.22	71.22	71.72	71.72	76.22
Environmental Svcs - Commercial	6.78	7.28	7.28	7.28	7.28
<b>ENTERPRISE FUNDS</b>	<b>237.93</b>	<b>239.43</b>	<b>238.93</b>	<b>238.88</b>	<b>246.38</b>
<b>STREETS FUND</b>	<b>49.30</b>	<b>49.30</b>	<b>51.30</b>	<b>51.00</b>	<b>57.00</b>
<b>INTERNAL SERVICE FUNDS</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>
<b>CAPITAL IMPROVEMENTS</b>	<b>4.75</b>	<b>3.75</b>	<b>5.75</b>	<b>8.15</b>	<b>7.40</b>
<b>SPECIAL REVENUE</b>	<b>10.10</b>	<b>9.60</b>	<b>9.60</b>	<b>9.55</b>	<b>10.30</b>
<b>TOTAL TOWN POSITIONS</b>	<b><u>1,184.79</u></b>	<b><u>1,187.60</u></b>	<b><u>1,200.90</u></b>	<b><u>1,202.60</u></b>	<b><u>1,237.62</u></b>

**FY 2014  
Personnel By Fund**



## **General Fund**

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General Fund Summary  
Management and Policy  
Management Services  
Legal and Court  
Development Services  
Police Department  
Fire Department  
Parks and Recreation  
Non-Departmental

**FUND DESCRIPTION**

The General Fund is the largest operating fund in the budget and includes the most diverse operations. The General Fund provides accounting for all activities that do not have a specific revenue source. The revenue collected for support of the entire community is deposited in the General Fund to finance Public Safety, Development Services, Parks and Recreation, and Internal Support functions. Much of the General Fund is supported by tax revenues, but services that benefit a specific user often recover all or part of the cost of service through a user fee. The following table indicates the percentage of tax support provided for each major area:

Program	FY 2014 Expenses*	FY 2014 Fee Supported	FY 2014 Transfer Supported	FY 2014 Tax Supported	FY 2014 % Tax Supported
Management and Policy	\$ 18,246,904	\$ 12,200	\$ 3,118,417	\$ 15,116,287	83%
Management Services	4,558,104	728,000	501,910	3,328,194	73%
Legal and Court	4,930,256	177,500	100,000	4,652,756	94%
Development Services	5,788,607	5,173,200	-	615,407	11%
Police	41,171,783	3,389,000	85,920	37,696,863	92%
Fire	25,069,735	1,227,290	35,000	23,807,445	95%
Parks and Recreation	13,602,499	3,285,520	25,000	10,291,979	76%
Non-Departmental	31,376,132	-	305,000	31,071,132	99%
<b>Total General Fund</b>	<b>\$ 144,744,020</b>	<b>\$ 13,992,710</b>	<b>\$ 4,171,247</b>	<b>\$ 126,580,063</b>	<b>87%</b>

\* Expenses include transfers.

The total General Fund Revenue budget including fees and taxes is \$119,032,710. Fees charged to recover the cost of service total \$13,992,710. The tax supported (non-allocated) revenue of \$105,040,000 is detailed in the Financial Overview section of this document. In addition, transfers from other operating funds as a recovery of costs incurred to support the operations of Water, Wastewater, Environmental Services Residential, Environmental Services Commercial, and Streets total \$4,171,247.

More detail on revenue and expenditures is included in the Financial Overview section and in the individual sections for that activity.

**FUND NARRATIVE**

The single largest revenue source that supports the General Fund is local sales tax collected by current and new businesses locating in the community. After three consecutive years of decline in total revenues, local sales tax collection totals have stabilized over the last couple of years.. The composition of these collections, however, has changed significantly. Construction sales tax had historically been a driving element of local sales tax. As the town approaches build out, construction revenues will continue to lessen. The housing bubble “burst” and subsequent recession served to hasten this inevitability. Some of this result has been offset by additional retail sales tax opportunities that had come online just prior to the recession. The fund will continue to remain within a delicate balance for the next several years as both the local economy and corresponding development activity return to a state of normalcy. Development of the Five-Year Rolling Balanced Financial Plan must account for not only economic cycles, but the anticipated build-out structure of the town’s revenues.



## General Fund

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Management and Policy	79.41	80.41	87.49	88.49	95.75
Support Services	1.00	0.00	0.00	0.00	0.00
Management Services	25.00	27.00	28.00	29.00	30.00
Legal and Court	50.42	49.92	48.92	47.92	49.92
Development Services	61.75	62.75	63.75	61.40	61.40
Police	342.00	342.00	342.00	342.00	345.00
Fire	197.00	197.00	197.00	197.00	201.00
Parks and Recreation	100.13	100.44	102.16	103.21	107.47
Non-Departmental	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>856.71</b>	<b>859.52</b>	<b>869.32</b>	<b>869.02</b>	<b>890.54</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Management and Policy	10,940,282	11,269,416	12,770,073	13,343,905	18,246,904
Support Services	170,639	129,592	-	-	-
Management Services	3,670,214	3,757,288	4,196,285	4,261,779	4,558,104
Legal and Court	4,164,372	4,285,635	4,298,935	4,210,204	4,930,256
Development Services	5,510,009	5,951,799	6,097,537	6,119,966	5,788,607
Police	33,126,991	34,460,210	36,219,921	35,949,493	41,171,783
Fire	19,862,996	21,184,960	21,567,256	21,586,897	25,069,735
Parks and Recreation	10,813,179	11,264,990	11,713,710	11,893,364	13,602,499
Non-Departmental	3,514,529	4,432,714	21,129,470	9,792,533	25,531,360
<b>Total Expenses</b>	<b>\$ 91,773,211</b>	<b>\$ 96,736,604</b>	<b>\$ 117,993,187</b>	<b>\$ 107,158,141</b>	<b>\$ 138,899,248</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	66,793,184	71,156,875	74,059,895	74,059,895	86,835,850
Supplies & Contractual	24,980,027	25,334,771	43,607,182	32,782,799	43,934,898
Capital Outlay	-	244,958	326,110	315,447	8,128,500
<b>Total Expenses</b>	<b>\$ 91,773,211</b>	<b>\$ 96,736,604</b>	<b>\$ 117,993,187</b>	<b>\$ 107,158,141</b>	<b>\$ 138,899,248</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	96,634,626	107,533,007	110,089,700	118,540,005	119,032,710
Transfers In	4,315,727	6,553,063	6,677,000	6,677,000	4,171,247
<b>Total Sources</b>	<b>\$ 100,950,353</b>	<b>\$ 114,086,070</b>	<b>\$ 116,766,700</b>	<b>\$ 125,217,005</b>	<b>\$ 123,203,957</b>
Total Expenses	91,773,211	96,736,604	117,993,187	107,158,141	138,899,248
Transfers Out	6,980,314	4,898,018	8,909,220	6,984,220	5,844,772
<b>Total Uses</b>	<b>\$ 98,753,525</b>	<b>\$ 101,634,622</b>	<b>\$ 126,902,407</b>	<b>\$ 114,142,361</b>	<b>\$ 144,744,020</b>
<b>Net Operating Result</b>	<b>\$ 2,196,828</b>	<b>\$ 12,451,448</b>	<b>\$ (10,135,707)</b>	<b>\$ 11,074,644</b>	<b>\$ (21,540,063)</b>

## **Management and Policy**

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Management and Policy Summary

Mayor and Council

Town Manager

Communication

Intergovernmental

Human Resources

Economic Development

Information Technology

Management and Budget

Town Clerk

General Counsel

## ***BUSINESS UNIT DESCRIPTION***

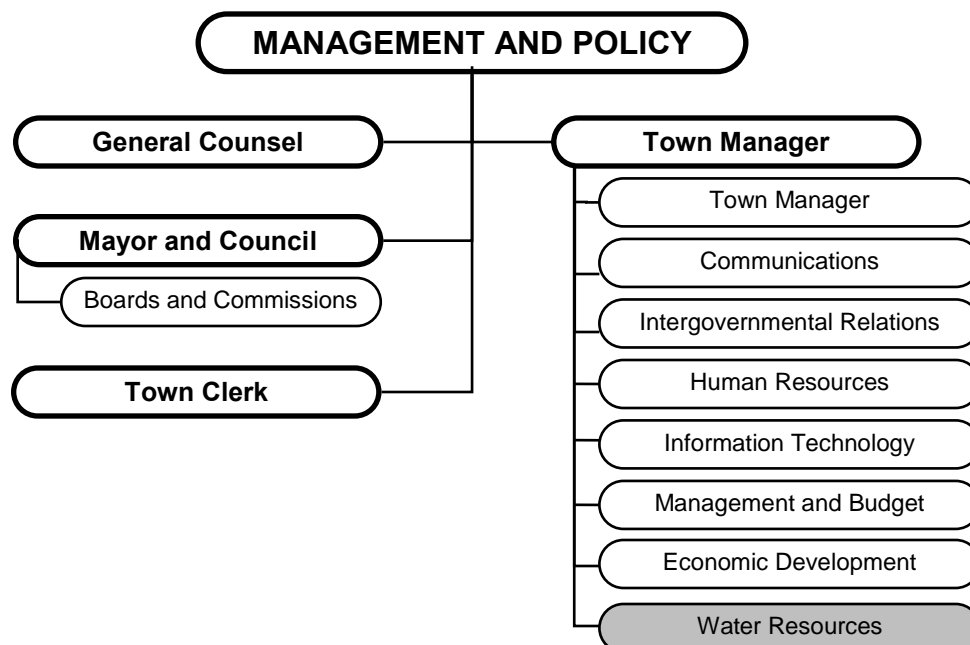
This unit represents the core policy and managerial functions of Gilbert, including Mayor and Council, Town Manager, Town Clerk, and General Counsel. The Mayor and Council represent the legislative side of government and establish policy for Gilbert. The Mayor and Council also approve the budget and capital improvement plans, determine and set the annual tax rates, and appoint the Town Manager, Town Attorney, Town Clerk, Municipal Court Judge, and citizen Boards and Commissions.

The Town Manager, representing the executive side of government, is responsible for the day-to-day oversight and management of all departments and coordination of all municipal programs and services. The Town Clerk's main responsibilities include the coordination of the Town Council agenda process, administration of elections, and administration of the town's records management program. General Counsel is a contract service that contributes to legal compliance within Gilbert. Legal services are provided by an in house attorney hired in FY 2013 and contracted services.

## ***GOALS FY 2014***

- ◆ Manage the Town's growth in harmony with the community's vision for the future
- ◆ Balance the present and future aspirations within available resources
- ◆ Optimize use of resources through organizational effectiveness
- ◆ Implement Strategic Initiatives

## ***ORGANIZATIONAL CHART***







## Management and Policy

<b>PERSONNEL BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Mayor and Council	1.00	1.00	2.00	2.00	2.00
Boards and Commissions	0.00	0.00	0.00	0.00	0.00
Town Manager	5.00	7.00	7.00	6.00	7.00
Communications	5.00	6.00	6.00	5.00	5.00
Intergovernmental Relations	2.00	2.00	2.00	2.00	2.00
Economic Development	5.00	4.00	6.00	7.00	8.00
Human Resources	17.00	17.00	18.75	18.75	20.75
Information Technology	33.00	32.00	34.00	34.00	36.00
Management and Budget	4.25	4.25	4.25	4.25	6.00
Town Clerk	7.16	7.16	7.49	6.49	6.00
General Counsel	0.00	0.00	0.00	3.00	3.00
<b>Total Personnel</b>	<b>79.41</b>	<b>80.41</b>	<b>87.49</b>	<b>88.49</b>	<b>95.75</b>

<b>EXPENSES BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Mayor and Council	501,188	633,662	637,160	600,388	718,257
Boards and Commissions	42,689	20,472	21,250	23,657	23,890
Town Manager	859,987	883,040	1,084,280	1,046,896	1,199,347
Communications	388,847	458,327	528,955	569,830	721,743
Intergovernmental Relations	251,821	238,967	234,375	234,370	294,379
Economic Development	531,031	613,329	1,007,422	996,917	1,322,820
Human Resources	1,585,323	1,643,677	1,973,272	1,919,104	2,415,802
Information Technology	4,863,939	5,066,654	5,659,178	6,002,220	9,388,370
Management and Budget	293,238	390,786	402,560	401,477	653,660
Town Clerk	1,097,749	573,177	706,621	691,846	527,660
General Counsel	524,470	747,325	515,000	857,200	980,976
<b>Total Expenses</b>	<b>\$ 10,940,282</b>	<b>\$ 11,269,416</b>	<b>\$ 12,770,073</b>	<b>\$ 13,343,905</b>	<b>\$ 18,246,904</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	6,863,282	6,949,107	8,225,890	8,225,890	10,660,080
Supplies & Contractual	4,077,000	4,158,617	4,544,183	5,118,015	7,586,824
Capital Outlay	-	161,692	-	-	-
<b>Total Expenses</b>	<b>\$ 10,940,282</b>	<b>\$ 11,269,416</b>	<b>\$ 12,770,073</b>	<b>\$ 13,343,905</b>	<b>\$ 18,246,904</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	15,345	15,822	12,200	45,660	12,200
Total Expenses	10,940,282	11,269,416	12,770,073	13,343,905	18,246,904
<b>Net Operating Result</b>	<b>\$ (10,924,937)</b>	<b>\$ (11,253,594)</b>	<b>\$ (12,757,873)</b>	<b>\$ (13,298,245)</b>	<b>\$ (18,234,704)</b>



## Mayor and Council

### PURPOSE STATEMENT

The Mayor and Council provide community leadership, develop policies to guide Gilbert in delivering services and achieving community goals, and advance and promote the physical, social, cultural, and economic environment of Gilbert through effective civic leadership and through the active democratic participation of our citizens.

The Town Council is comprised of a Mayor and six Councilmembers. The Council establishes policy through the enactment of laws (ordinances) and the adoption of resolutions. The Mayor and Councilmembers are elected "at large"; that is, they represent the entire community. Members are elected for four-year terms at general municipal elections that are held every two years, resulting in an overlap in the terms of office.

### ACCOMPLISHMENTS FY 2013

- ◆ Held the first annual Digital State of the Town
- ◆ Established new town legal department
- ◆ Approved implementation of a Classification and Compensation study to support the recruitment and retention of employees
- ◆ Collaborated with town staff on a digital road map, becoming the first Arizona Accredited Economic Development Organization, and implementing an Independent Regulatory Advocate program

### OBJECTIVES FY 2014

- ◆ Continue to implement strategic initiatives
- ◆ Continue review of town operating practices for efficiency
- ◆ Complete Transportation and Parks and Recreation master plans

### BUDGET NOTES

There is a slight increase in the supplies and contractual budget as a result of additional needs for the special assistant to the mayor position that was added to the FY 2013 budget. Personnel costs increased due to the implementation of the Classification and Compensation study and other increases in personnel related costs.

PERFORMANCE MEASURES	Actual FY 2011	Actual FY 2012	Projected FY 2013	Anticipated FY 2014
% of citizens satisfied or very satisfied with policy decisions	78%	N/A*	N/A*	N/A*
Overall direction Gilbert is taking (good or excellent)	**	**	81%	83%
% of citizens who are very satisfied living in Gilbert	73%	N/A*	N/A*	N/A*
% of citizens rating Gilbert as a place to live (good or excellent)	**	**	99%	99%
% of citizens who believe Gilbert officials encourage citizen participation	53%	N/A*	N/A*	N/A*
Citizen ranking for job Gilbert government does at welcoming citizen involvement (good or excellent)	**	**	72%	74%
G.O. Bond Rating – Moody's	Aa1	Aa1	Aa1	Aa1
G.O. Bond Rating – Standard and Poor's	AA	AA	AA	AA

\*Based on head-of-household survey data. Survey not completed in FY 2012; data not available.

\*\*New survey instrument introduced in FY 2013; data not available for prior years



## Mayor and Council

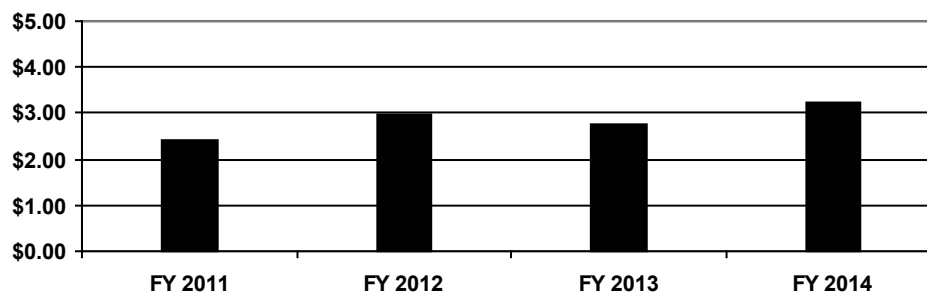
<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Mayor and Council	1.00	1.00	2.00	2.00	2.00
<b>Total Personnel</b>	1.00	1.00	2.00	2.00	2.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Mayor and Council	501,188	633,662	637,160	600,388	718,257
<b>Total Expenses</b>	\$ 501,188	\$ 633,662	\$ 637,160	\$ 600,388	\$ 718,257

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	314,199	368,095	434,120	434,120	503,397
Supplies & Contractual	186,989	265,567	203,040	166,268	214,860
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 501,188	\$ 633,662	\$ 637,160	\$ 600,388	\$ 718,257

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	11,347	14,517	10,000	29,500	10,000
Total Expenses	501,188	633,662	637,160	600,388	718,257
<b>Net Operating Result</b>	\$ (489,841)	\$ (619,145)	\$ (627,160)	\$ (570,888)	\$ (708,257)

**ANNUAL COST PER CAPITA**



## **PURPOSE STATEMENT**

The Town Manager implements the policies developed by the Town Council by providing leadership to departments while working with outside agencies, and by ensuring responsive, cost effective local government services to Gilbert residents.

The Town Manager's Office directs and coordinates organizational activities; promotes community relations; reviews the annual operating and capital budgets; reviews financial forecasts and management analyses; performs budgetary control functions; submits recommendations to the Town Council; promotes economic development; coordinates special projects; and supervises and coordinates the daily activities of the Town government.

## **ACCOMPLISHMENTS FY 2013**

- ◆ Developed the town's first long-range infrastructure plan and long-range revenue forecast to assist with financial planning for Gilbert's future and ensure the town's financial sustainability
- ◆ Worked with the Office of Economic Development to identify existing and new business development opportunities within the town
- ◆ Successfully hired and appointed new department directors in Information Technology, and Development Services
- ◆ Hired three assistants to the town manager to further the organization and assist with special projects
- ◆ Updated the town's mission, vision and values
- ◆ Developed the town's first departmental benchmark report to evaluate the town's progress towards achieving 'best in class' status

- ◆ Implemented new Town Manager "On-the-Job" video updates
- ◆ Implemented the 4 Disciplines of Execution throughout town departments

## **OBJECTIVES FY 2014**

- ◆ Foster relationships with the community, businesses, and other agencies, while furthering the goals and objectives of the organization by serving on various governmental and community boards
- ◆ Provide Council and management with recommendations based on qualified and quantified information
- ◆ Continue implementation of the Town Council's Strategic Plan and the six initiatives
- ◆ Foster regional partnerships with Native American tribes, municipalities and other regional government agencies, in addition to local, state and federal elected officials
- ◆ Finalize and implement a new personnel performance management system

## **BUDGET NOTES**

Budget includes increased personnel costs as a result of the Classification and Compensation study that was conducted in FY 2013. One time expenditures budgeted for FY 2014 include a one year agreement with Arizona State University for a Marvin Andrews Fellowship intern and an allocation for a diversity needs assessment. Ongoing increases to the Supplies and Contractual budget include training opportunities for employees, local mileage reimbursement, and cell phone expenses. Funds budgeted to promote tourism were moved to the Economic Development budget.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
% of survey respondents satisfied with treatment when calling Gilbert	89%	N/A*	N/A*	N/A*
% of overall impression with contact with Gilbert employees (good or excellent)	**	**	88%	89%
% of population satisfied with value received from tax dollar	86%	N/A*	N/A*	N/A*
Value of services for the taxes paid to Gilbert (good or excellent)	**	**	77%	79%
*Based on head-of-household survey data. Survey not completed in FY 2012; data not available.				
**New survey instrument introduced in FY 2013; data not available for prior years				



## Town Manager

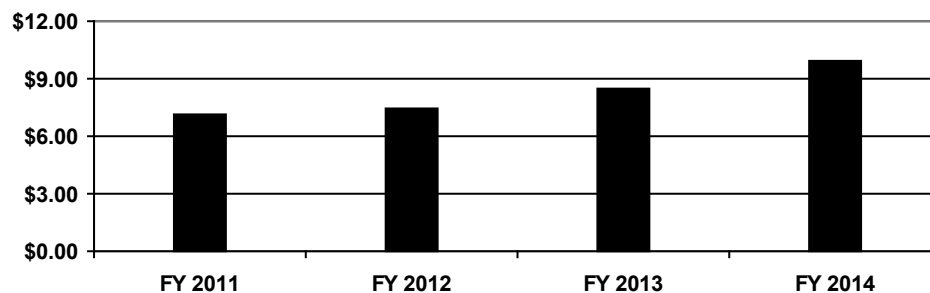
<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Town Manager	5.00	7.00	7.00	6.00	7.00
<b>Total Personnel</b>	5.00	7.00	7.00	6.00	7.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Town Manager	859,987	883,040	1,084,280	1,046,896	1,199,347
<b>Total Expenses</b>	\$ 859,987	\$ 883,040	\$ 1,084,280	\$ 1,046,896	\$ 1,199,347

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	693,140	750,888	916,740	916,740	1,071,277
Supplies & Contractual	166,847	132,152	167,540	130,156	128,070
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 859,987	\$ 883,040	\$ 1,084,280	\$ 1,046,896	\$ 1,199,347

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	166	-	-	-	-
Total Expenses	859,987	883,040	1,084,280	1,046,896	1,199,347
<b>Net Operating Result</b>	\$ (859,821)	\$ (883,040)	\$ (1,084,280)	\$ (1,046,896)	\$ (1,199,347)

**ANNUAL COST PER CAPITA**



## ***PURPOSE STATEMENT***

The Communications Department is responsible for all internal, external, and digital communications, video production, broadcast, public relations, media relations and marketing efforts for the Town of Gilbert. The formation of a digital communications team is helping Gilbert to position itself to be a leader in digital government.

## ***ACCOMPLISHMENTS FY 2013***

- ◆ Creation of Gilbert's first-ever Digital Roadmap laid the foundation for coordination of all digital town initiatives that support the efficient and effective exchange of information and services between residents and town employee
- ◆ Debuted first-ever Digital State of the Town, a 22-minute video production produced entirely in-house, and shared on YouTube to be viewed on a phone, tablet or computer
- ◆ Digital team partnered with ASU Polytechnic campus and Intel to create the SPARK App League, designed to engage high school and college students in contests to create useful mobile applications for the town
- ◆ Created and implemented a digital newsroom to make the experience of viewing and sharing video faster and more accessible by allowing video-on-demand, live video streaming options, and HD video downloads

- ◆ Launched Mobile Apps Hub, to highlight the development of smartphone applications to help residents, businesses and visitors by providing them with real-time information and services
- ◆ Created SMART, the Social Media Advisory Research Taskforce, bringing together local social media leaders from across various industries in Gilbert to share tips, tricks and best practices when using social media
- ◆ Successfully completed WIG of increasing the town's social media following by 15% by March 2013

## ***OBJECTIVES FY 2014***

- ◆ Unveil town-wide social media strategy and guidebook, and implement use of social media in various departments with appropriate training
- ◆ Complete process of a town website redesign; plan to unveil the new website in the fall

## ***BUDGET NOTES***

A staffing needs assessment was completed that resulted in a reduction of one position from the FY 2013 adopted budget. The functions of this position are now contracted out to a firm that specializes in broadcasting meetings. Personnel cost increases are a result of the completion of the Classification and Compensation study in FY 2013, as well as other increases to personnel related expenses.

## ***PERFORMANCE MEASURES***

**Actual  
FY 2011**

**Actual  
FY 2012**

**Projected  
FY 2013**

**Anticipated  
FY 2014**

*\*New department. Performance measures will be recorded in future years.*



## Communications

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Communications	5.00	6.00	6.00	5.00	5.00
<b>Total Personnel</b>	5.00	6.00	6.00	5.00	5.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Communications	388,847	458,327	528,955	569,830	721,743
<b>Total Expenses</b>	\$ 388,847	\$ 458,327	\$ 528,955	\$ 569,830	\$ 721,743

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	361,288	403,167	487,540	487,540	642,228
Supplies & Contractual	27,559	55,160	41,415	82,290	79,515
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 388,847	\$ 458,327	\$ 528,955	\$ 569,830	\$ 721,743

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	-	-	-	-	-
Total Expenses	388,847	458,327	528,955	569,830	721,743
<b>Net Operating Result</b>	\$ (388,847)	\$ (458,327)	\$ (528,955)	\$ (569,830)	\$ (721,743)





## Intergovernmental Relations

### **PURPOSE STATEMENT**

The purpose of the Gilbert Office of Intergovernmental Relations is to represent and advocate the interests of the Town of Gilbert to the benefit of its citizens and business community.

Our mission is to build, foster, maintain and facilitate meaningful and strategic relationships on behalf of the town both internally and with local, regional, state and federal organizations, agencies, groups, and individuals. The Office of Intergovernmental Relations houses the town's policy and legislative team and staff for the Mayor and Council. It is a part of the Town Manager's Office and serves all town departments as well as the Mayor and Council.

### **ACCOMPLISHMENTS FY 2013**

- ◆ Represented the town in contacts with Governor's Office, Arizona Legislature, other municipalities, regional and statewide agencies and organizations, tribal communities, Maricopa County, and local and regional business and community organizations
- ◆ Developed, fostered, maintained and facilitated meaningful relationships and partnerships between the town and numerous local, regional, tribal, statewide and federal individuals, organizations and agencies
- ◆ Actively reviewed, researched and tracked all state legislation potentially impacting Gilbert
- ◆ Created and executed all legislative activities on behalf of the town
- ◆ Protected the town's interests in various legislative and stakeholder processes and worked to resolve town issues with key partners
- ◆ Provided research and analysis and completed numerous special projects and events as assigned
- ◆ Staffed Mayor and Council and town management on various state and regional policy committees, including the Maricopa Association of Governments (MAG), the Regional Public Transit Authority (RPTA), the Arizona Municipal Water Users Association (AMWUA), the League of Arizona Cities and Towns, and others

### **OBJECTIVES FY 2014**

- ◆ Strengthen our ability to anticipate, recognize and better position the town for major trends or opportunities
- ◆ Streamline newly-developed constituent inquiry system
- ◆ Increase the timeliness and efficiency of responsiveness of the Mayor & Council Office and Office of Intergovernmental Relations to constituent inquiries and issues
- ◆ Enhance the effectiveness of the Mayor and Council and town management in external relationships and on internal and external issues
- ◆ Create internship and mentorship opportunities for students pursuing educational and career prospects in local government and public policy
- ◆ Develop efficient management system for Mayor and Council contacts
- ◆ Represent the town in contacts with the Governor's Office, the Arizona Legislature, other municipalities, regional and statewide agencies and organizations, tribal communities, Maricopa County, and local and regional business and community organizations
- ◆ Develop, foster, maintain and facilitate meaningful relationships and partnerships between the town and numerous local, regional, tribal, statewide and federal individuals, organizations and agencies
- ◆ Identify key legislative and policy issues and protect the town's interests in various legislative and stakeholder processes
- ◆ Provide research and analysis, and successfully execute special projects and events as assigned by town management and/or Mayor and Council
- ◆ Staff Mayor and Council and town management on various state and regional policy committees

### **BUDGET NOTES**

Increases in the personnel budget is as a result of the Classification and Compensation study completed in FY 2013. Contractual increases include additional training opportunities and related travel.

### **PERFORMANCE MEASURES**

**Actual  
FY 2011**

**Actual  
FY 2012**

**Projected  
FY 2013**

**Anticipated  
FY 2014**

*\* Due to the qualitative nature of intergovernmental work, appropriate performance measures are being researched and evaluated for future years.*



## Intergovernmental Relations

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Intergovernmental Relations	2.00	2.00	2.00	2.00	2.00
<b>Total Personnel</b>	2.00	2.00	2.00	2.00	2.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Intergovernmental Relations	251,821	238,967	234,375	234,370	294,379
<b>Total Expenses</b>	\$ 251,821	\$ 238,967	\$ 234,375	\$ 234,370	\$ 294,379

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	202,495	202,089	215,850	215,850	268,584
Supplies & Contractual	49,326	36,878	18,525	18,520	25,795
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 251,821	\$ 238,967	\$ 234,375	\$ 234,370	\$ 294,379

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	-	-	-	-	-
Total Expenses	251,821	238,967	234,375	234,370	294,379
<b>Net Operating Result</b>	\$ (251,821)	\$ (238,967)	\$ (234,375)	\$ (234,370)	\$ (294,379)



## Economic Development

### **PURPOSE STATEMENT**

The purpose of the Gilbert Office of Economic Development is to attract, grow, and retain business and industry to the community. The office works with other divisions and departments to ensure Gilbert's business climate remains competitive and open to business.

### **ACCOMPLISHMENTS FY 2013**

- ◆ Completed year one of a five-year strategic plan ahead of forecasted goals
- ◆ Obtained Accredited Economic Development Organization status from the International Economic Development Council (IEDC) – Gilbert is the second municipality in the nation to obtain this “best in class” accreditation
- ◆ Benchmarked the community with nine high-performing metros that Gilbert competes against nationally for projects, jobs and capital investment
- ◆ Utilized a Web-based customer relationship management (CRM) system for business intelligence activities, tracking business development pipeline and conducting digital-marketing
- ◆ Exceeded job creation and high wage job creation by 15% compared to FY 2012
- ◆ Generated more than \$190 million in capital investment representing a 23% increase compared to FY 2012
- ◆ Launched a new economic development website, [www.gilbertedi.com](http://www.gilbertedi.com), to provide national site selectors and decision makers with information about the Gilbert community

### **OBJECTIVES FY 2014**

- ◆ Conduct in-market intelligence to understand jobs and skills vs. employer demand, and out-of-market intelligence on science and technology programs in the states of CA, CO, IL, TX and UT

- ◆ Refine a higher education strategy that allows Gilbert to become a center of learning for science and technology
- ◆ Shift business retention and expansion efforts (BR&E) to a tech-based “Economic Gardening” platform
- ◆ Develop an information communication and technology (ICT) campaign designed to evaluate market trends and enhance Gilbert's BR&E effort
- ◆ Leverage and develop Gilbert Ambassador Network to broaden site selection networks and create 1:1 lead connections in CA, CO, IL, TX and UT
- ◆ Invest in datasets and resources that build geographic market intelligence in IL and increase lead generation and enhance prospect activity
- ◆ Engage decision makers utilizing digital push and pull marketing techniques designed to measure and track campaign responses for lead and prospect generation
- ◆ Outpace Greater Phoenix Economic Council (GPEC) and Arizona Commerce Authority (ACA) in national prospect generation
- ◆ Expand the Office of Economic Development service offering to include redevelopment and tourism

### **BUDGET NOTES**

Economic development was identified as one of the key priority areas for FY 2014 by the executive team. Significant funding increases support implementation of a framework for attracting, retaining and growing businesses and high-wage, high-growth science, technology, engineering, and math (STEM) industries over the next five years. Strategic communications tools and geographic intelligence marketing databases were also a priority. One new economic development administrator position overseeing redevelopment and tourism was also funded. In addition, an administrative assistant position was transferred from the Town Manager's office to Economic Development.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
# of leads generated by staff	145	171	172	200
# of staff-assisted projects	25	26	30	35
Capital investment	\$133,182,920	\$150,251,267	\$194,004,709	\$185,000,000
Targeted jobs created	1,115	1,446	1,695	1,500
# of retention calls	35	30	50	50



## Economic Development

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Economic Development	5.00	4.00	6.00	7.00	8.00
<b>Total Personnel</b>	5.00	4.00	6.00	7.00	8.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Economic Development	523,297	606,713	1,005,422	994,917	1,312,820
Shop Gilbert	7,734	6,616	2,000	2,000	10,000
<b>Total Expenses</b>	\$ 531,031	\$ 613,329	\$ 1,007,422	\$ 996,917	\$ 1,322,820

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	389,467	382,394	588,020	588,020	879,861
Supplies & Contractual	141,564	230,935	419,402	408,897	442,959
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 531,031	\$ 613,329	\$ 1,007,422	\$ 996,917	\$ 1,322,820

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	8	-	-	-	-
Total Expenses	531,031	613,329	1,007,422	996,917	1,322,820
<b>Net Operating Result</b>	\$ (531,023)	\$ (613,329)	\$ (1,007,422)	\$ (996,917)	\$ (1,322,820)



## Human Resources

### **PURPOSE STATEMENT**

The mission of Human Resources is to partner with stakeholders in providing the programs, services, and professional assistance necessary to: attract, retain, and develop high quality employees, supervisors, and managers that reflect the increasing diversity of the community; maintain competitive compensation and benefits; promote compliance with employment and environmental laws, rules, and policies; promote an organizational culture of respect, communication, alignment, accountability, and continuous improvement; promote employee safety, organizational loss control, and the effective management of risk; process and maintain employee personnel records.

### **ACCOMPLISHMENTS FY 2013**

- ◆ Implemented classification and compensation program, as defined by the compensation philosophy
- ◆ Implemented foundational components of the talent management strategy including the redevelopment and recommitment mission, vision and values and development of core competencies and functional competencies
- ◆ Launched Track III Four Disciplines of Execution (4Dx) manager certification program
- ◆ Outsourced flexible spending administration
- ◆ Implemented a formalized hearing conservation program
- ◆ Investigated 327 property casualty claims
- ◆ Managed litigation for 25 lawsuits

### **OBJECTIVES FY 2014**

- ◆ Implement a competency based performance review system that aligns with talent management strategy
- ◆ Launch final track of Four Disciplines of

- ◆ Execution (4Dx) manager certification
- ◆ Develop and begin implementation of Gilbert's Leadership and Education Development Series that aligns with the leadership development component of talent management strategy
- ◆ Develop and implement a safety leadership program that aligns with the leadership development component of talent management strategy
- ◆ Implement claims management system that will enhance reporting capabilities, increase administrative efficiencies and integrate with the town's records management system
- ◆ Begin implementation of a Human Resources Information System (HRIS) replacement
- ◆ Research and implement a staffing analysis
- ◆ Research and begin the development of a town-wide performance management dashboard
- ◆ Utilize Lean methodologies to streamline the recruitment and selection process and leave management process
- ◆ Outsource COBRA

### **BUDGET NOTES**

Funding includes the addition of a full-time human resource analyst and human resource specialist position. Costs associated with the implementation of the Classification and Compensation study are also included. There are two one-time carry-forward funding requests from FY 2013 for implementation of final Track of Four Disciplines of Execution manager certification program, as well as the purchase of eCourt software for Risk Management. There is one time funding for the development and implementation of the Gilbert Leadership Education and Development Series, a component of the talent management strategy.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Turnover rate for regular employees	6.60%	6.84%	8.01%	9.00%
Percentage of successful placements	80%	80%	82%	81%
Direct learning expenditure per employee	\$20	\$283	\$375	\$375
Benefits as a % of total compensation (not including overtime)	37%	40%	40%	40%
Experience modification rate	0.87	0.95	0.94	0.97
Workers' Compensation premium cost per employee	\$824	\$897	\$889	\$1,351
Average value of public entity insurance claims	\$2,377	\$2,110	\$2,300	\$2,300
Human Resources staff to employee ratio	1:69.69	1:69.92	1:64.14	1:59.64



## Human Resources

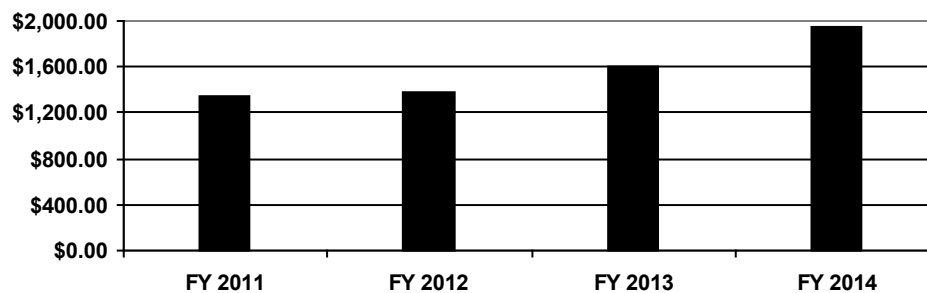
<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
HR Administration	9.00	9.00	9.00	10.00	12.00
Learning and Development	2.00	2.00	3.00	3.00	3.00
Risk Management	3.00	3.00	3.00	3.00	3.00
Payroll	3.00	3.00	3.75	2.75	2.75
<b>Total Personnel</b>	<b>17.00</b>	<b>17.00</b>	<b>18.75</b>	<b>18.75</b>	<b>20.75</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
HR Administration	851,102	877,826	977,464	946,776	1,337,669
Learning and Development	231,504	301,089	345,888	367,771	423,988
Risk Management	274,642	289,830	324,287	293,555	403,169
Payroll	228,075	174,932	325,633	311,002	250,976
<b>Total Expenses</b>	<b>\$ 1,585,323</b>	<b>\$ 1,643,677</b>	<b>\$ 1,973,272</b>	<b>\$ 1,919,104</b>	<b>\$ 2,415,802</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	1,397,504	1,347,098	1,529,640	1,529,640	2,010,470
Supplies & Contractual	187,819	296,579	443,632	389,464	405,332
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 1,585,323</b>	<b>\$ 1,643,677</b>	<b>\$ 1,973,272</b>	<b>\$ 1,919,104</b>	<b>\$ 2,415,802</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	160	160	200	12,660	200
Total Expenses	1,585,323	1,643,677	1,973,272	1,919,104	2,415,802
<b>Net Operating Result</b>	<b>\$ (1,585,163)</b>	<b>\$ (1,643,517)</b>	<b>\$ (1,973,072)</b>	<b>\$ (1,906,444)</b>	<b>\$ (2,415,602)</b>

### COST PER FTE







## Information Technology

### **PURPOSE STATEMENT**

Protect the town's information, ensure technology infrastructure is sustainable, invest in strategic technologies that empower town departments to provide exceptional service to the community while keeping staff levels lean, and build adequate infrastructure to prepare for localized disasters that may cause IT service interruptions.

### **ACCOMPLISHMENTS FY 2013**

- ◆ Completed upgrade of telephone system in Municipal Building 1, Public Safety Building, and South Area Service Center
- ◆ Fire department mobile data computer (MDC) communications from radio network to Verizon network
- ◆ Completed Request for Proposal (RFP), vendor selection, and implementation of disk storage for Municipal Building 1 data center
- ◆ Completed implementation of document imaging for Development Services WIG
- ◆ Completed installation of wireless access points in all fire stations
- ◆ Prepared the town's infrastructure for upgrading the town's personal computers from Windows XP to Windows 7; 200 complete
- ◆ Completed implementation of Lucity work order system for the North Water Treatment Plant
- ◆ Completed automation of budget entry for FY 2014 budget preparation process, and automation for year-end projections
- ◆ Completed business process documentation, technology gap analysis for permitting, business licensing, code compliance, and backflow prevention

- ◆ Completed data collection of all public storm water assets from As-Built drawings and committed them to geographic information system (GIS)

### **OBJECTIVES FY 2014**

- ◆ Implement secondary Internet Service Provider (ISP) as part of disaster recovery initiative
- ◆ Implement high availability for phone system as part of disaster recovery initiative
- ◆ Implement virtual server infrastructure at South Area Service Center as part of disaster recovery initiative
- ◆ Upgrade personal computers to Windows 7
- ◆ Complete selection of software vendor for permitting system replacement in Development Services; begin implementation. Implementation expected to extend well into FY 2015
- ◆ Complete business process review and software request for proposal for Human Resources records system, and learning management system
- ◆ Implement an agenda management system for Council agenda preparation

### **BUDGET NOTES**

The focus for the IT department in FY 2014 centers on disaster recovery projects. Personnel cost adjustments include funding for one systems analyst and one infrastructure administrator. Costs associated with the implementation of the Classification and Compensation study are also included. Contractual costs increase as a result of various IT projects being moved from the CIP to the operating budget.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
% of high priority work-orders resolved by Information Technology in 24 hours	90%	70%	68%	80%
% of critical work-orders resolved in 2 hours	80%	71%	66%	80%
Unplanned down time for phone system	0.10%	0.05%	0.10%	0.10%
Unplanned down time for web systems	2%	1%	1.59%	2%
Unplanned down time for network systems	0.10%	0.05%	0.10%	0.10%
In-service time Utility Bill payment*	N/A	N/A	99.71%	>99.00%
In-service time building inspection scheduling & results*	N/A	N/A	99.71%	>99.00%
In-service time parks reservations*	N/A	N/A	98.93%	99.00%
*New measure; data not available				





## Information Technology

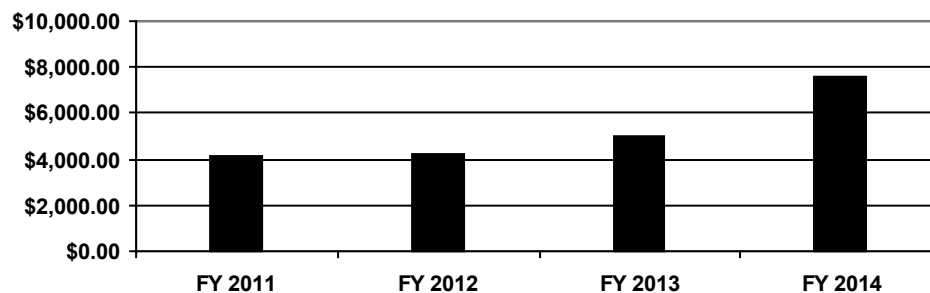
<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Information Technology Admin	3.00	2.00	2.00	2.00	2.00
Communication Services	7.00	7.00	7.00	8.00	9.00
Application Operations	15.00	15.00	17.00	16.00	18.00
GIS Application and Support	7.00	7.00	7.00	7.00	7.00
Imaging Support	1.00	1.00	1.00	1.00	0.00
<b>Total Personnel</b>	<b>33.00</b>	<b>32.00</b>	<b>34.00</b>	<b>34.00</b>	<b>36.00</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Information Technology Admin	276,641	282,845	220,690	222,575	361,827
Communication Services	1,432,810	1,727,863	2,018,720	2,180,975	5,245,743
Application Operations	2,292,385	2,232,872	2,533,358	2,734,330	3,132,757
GIS Application and Support	622,982	649,172	675,100	657,480	648,043
Imaging Support	239,121	173,902	211,310	206,860	-
<b>Total Expenses</b>	<b>\$ 4,863,939</b>	<b>\$ 5,066,654</b>	<b>\$ 5,659,178</b>	<b>\$ 6,002,220</b>	<b>\$ 9,388,370</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	2,721,906	2,588,517	3,123,460	3,123,460	3,785,461
Supplies & Contractual	2,142,033	2,316,445	2,535,718	2,878,760	5,602,909
Capital Outlay	-	161,692	-	-	-
<b>Total Expenses</b>	<b>\$ 4,863,939</b>	<b>\$ 5,066,654</b>	<b>\$ 5,659,178</b>	<b>\$ 6,002,220</b>	<b>\$ 9,388,370</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	851	-	-	-	-
Total Expenses	4,863,939	5,066,654	5,659,178	6,002,220	9,388,370
<b>Net Operating Result</b>	<b>\$ (4,863,088)</b>	<b>\$ (5,066,654)</b>	<b>\$ (5,659,178)</b>	<b>\$ (6,002,220)</b>	<b>\$ (9,388,370)</b>

### COST PER FTE





## Management and Budget

### **PURPOSE STATEMENT**

The Office of Management and Budget (OMB) is responsible for budget, strategic planning and performance accountability management. The department assists in the oversight of the town's resources, including meeting legal requirements for financial management. The division reviews department budgets; ensures that management, legislative and financial proposals are consistent with relevant statutes and Council objectives; provides both short and long-range analysis and advice to government officials; and develops town-wide policies. OMB is responsible for developing, enacting, and implementing the town's budget. OMB is committed to improving the effectiveness and efficiency of government programs and rules.

### **ACCOMPLISHMENTS FY 2013**

- ◆ Received the Distinguished Budget Presentation Award for the 14<sup>th</sup> consecutive year from the Government Finance Officers Association (GFOA)
- ◆ Assisted Human Resources with implementation of Classification and Compensation study recommendations through position budgeting and personnel financial projections
- ◆ Implemented system controls at department levels to monitor expenditures
- ◆ Integrated a new collaborative process to combine capital and operating budgets
- ◆ Improved bond ratings on four separate bond issues

- ◆ Constructed budget based on foundation of key initiatives in accordance with Council priorities
- ◆ Completed analysis of revenues and expenditures for long-term financial plan
- ◆ Completed initial performance benchmark audit
- ◆ Collaborated with town staff to balance an accurate and prioritized budget

### **OBJECTIVES FY 2014**

- ◆ Receive the GFOA Distinguished Budget Presentation Award for the 15<sup>th</sup> consecutive year
- ◆ Integrate results of long - range infrastructure plan into long - range financial plan
- ◆ Streamline performance measures and local area benchmark data by fiscal year end
- ◆ Improve satisfaction with the budget process for both internal and external customers

### **BUDGET NOTES**

Personnel budget includes the addition of a budget coordinator position and a reallocation of hours for the administrative assistant position from CIP Administration. Also included are the costs associated with the implementation of the Classification and Compensation study and other related personnel cost increases. Contractual increases include one-time funding of approximately \$2,500 for start-up costs for the budget coordinator and ongoing expenditures including cell phone, travel and training.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Maintain high quality bond rating (Moody's G.O. Bond Rating)	Aa1	Aa1	Aa1	Aa1
Internal and external satisfaction with the budget process (Score from 0-10)	N/A*	4.65	7.56	8.00

\*New survey instrument, data not available prior to FY 2012.



## Management and Budget

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Management and Budget	4.25	4.25	4.25	4.25	6.00
<b>Total Personnel</b>	4.25	4.25	4.25	4.25	6.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Management and Budget	293,238	390,786	402,560	401,477	653,660
<b>Total Expenses</b>	\$ 293,238	\$ 390,786	\$ 402,560	\$ 401,477	\$ 653,660

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	279,156	376,460	390,930	390,930	631,910
Supplies & Contractual	14,082	14,326	11,630	10,547	21,750
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 293,238	\$ 390,786	\$ 402,560	\$ 401,477	\$ 653,660

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	-	-	-	-	-
Total Expenses	293,238	390,786	402,560	401,477	653,660
<b>Net Operating Result</b>	\$ (293,238)	\$ (390,786)	\$ (402,560)	\$ (401,477)	\$ (653,660)

**PURPOSE STATEMENT**

The Town Clerk serves citizens in a courteous, impartial manner that promotes confidence and trust, provides all customers with quality service in an efficient and timely manner, and works in harmony with elected officials. The clerk's office prepares Council agendas and related documents; records legislative actions; attests official actions of the Council; maintains, protects, and preserves official records of the town; and conducts fair and impartial town elections in accordance with federal, state, and local laws.

**ACCOMPLISHMENTS FY 2013**

- ◆ Administered fall 2012 election cycle in conformance with federal, state, and local laws
- ◆ Responded to approximately 400 public records requests with 75% of responses in less than 24 hours
- ◆ Continued to work in partnership with Information Technology and OnBase Administrator on continued implementation of electronic document management
- ◆ Continued to deliver hands-on user training for OnBase search and retrieval and email retention

**OBJECTIVES FY 2014**

- ◆ Respond to 100% of all subpoenas within timeframe established by law

- ◆ Respond to 75% of all public records requests within one business day
- ◆ Post agendas and public notices at official posting locations at least 24 hours prior to meeting or event
- ◆ Post agendas and meeting notices to the website at least 24 hours prior to a meeting
- ◆ Post draft minutes containing legal actions taken by the Council, boards and commissions to the Gilbert website within three working days of a meeting
- ◆ Post approved minutes of Council, boards and commissions to the website within two working days of approval
- ◆ Monitor departments that serve as liaisons to boards and commissions to assure compliance with posting requirements
- ◆ Plan and administer regular and special local elections in compliance with federal, state, and local laws
- ◆ Continue focus on records management activities and programs in the organization
- ◆ Prepare for fall 2014 election cycle

**BUDGET NOTES**

No major changes in funding or level of service. Reduction in personnel budget is the result of transferring an administrative assistant responsible for processing contract documents to Finance-Purchasing. Contractual budget decreases in FY 2014 since no election is scheduled.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
% of records requests responded to within 24 hours	75%	64%	65%	65%
% of subpoena records responded to within timeframe established by law	100%	100%	100%	100%
% of agendas and public notices posted at 24 hour minimum prior to meeting in conformance with Open Meeting law	100%	100%	100%	100%
% of draft minutes posted to the website within established timeframes	100%	100%	100%	100%
% of boards and commissions that comply with posting requirements to the website	100%	100%	100%	100%
% of elections held that comply with federal, state, and local laws	100%	N/A	100%	N/A



## Town Clerk

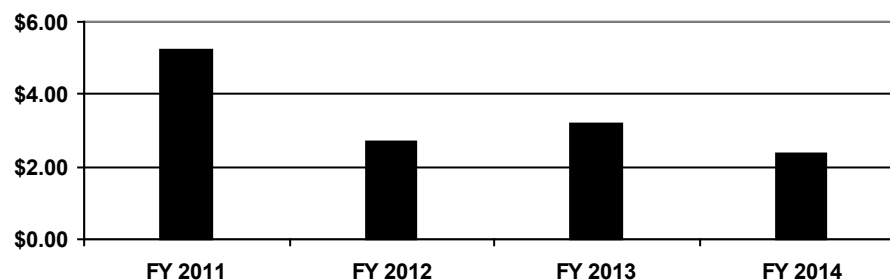
<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Town Clerk	7.16	7.16	7.49	6.49	6.00
<b>Total Personnel</b>	<b>7.16</b>	<b>7.16</b>	<b>7.49</b>	<b>6.49</b>	<b>6.00</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Town Clerk	1,097,749	573,177	706,621	691,846	527,660
<b>Total Expenses</b>	<b>\$ 1,097,749</b>	<b>\$ 573,177</b>	<b>\$ 706,621</b>	<b>\$ 691,846</b>	<b>\$ 527,660</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	504,127	530,399	539,590	539,590	488,486
Supplies & Contractual	593,622	42,778	167,031	152,256	39,174
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 1,097,749</b>	<b>\$ 573,177</b>	<b>\$ 706,621</b>	<b>\$ 691,846</b>	<b>\$ 527,660</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	2,813	1,145	2,000	3,500	2,000
Total Expenses	1,097,749	573,177	706,621	691,846	527,660
<b>Net Operating Result</b>	<b>\$ (1,094,936)</b>	<b>\$ (572,032)</b>	<b>\$ (704,621)</b>	<b>\$ (688,346)</b>	<b>\$ (525,660)</b>

**ANNUAL COST PER CAPITA**



### ***PURPOSE STATEMENT***

The mission of town attorney is to provide the highest quality legal services to elected and appointed officials and to staff in conducting town business. Support is provided through the rendering of legal advice and opinions; preparation and review of contracts, ordinances, resolutions and other documents; preparation of standard procedures for staff; and attending regular meetings with town staff.

### ***ACCOMPLISHMENTS FY 2013***

- ◆ Assisted with several complex water matters to increase town water supply
- ◆ Completed Council Code of Ethics
- ◆ Prepared updates to several chapters of the municipal code per request of Council and worked with staff to complete several LDC amendments
- ◆ Completed negotiations and implemented development agreements with Nationwide, Veterans Administration, and American Furniture Warehouse
- ◆ Completed policies regarding social media, media relations, advertising inserts and confidentiality procedures
- ◆ Assisted CIP staff with resolving project problems and processed rights-of-way and well-site acquisitions
- ◆ Completed numerous property acquisitions and a major amendment to the Heritage Marketplace agreement
- ◆ Prepared standard planning division forms
- ◆ Advised staff regarding numerous trustee sales and bankruptcies affecting the town
- ◆ Administered public defender procurement for court
- ◆ Represented the town in several contested personnel hearings
- ◆ Worked with Code Compliance regarding numerous compliance issues

- ◆ Addressed water law issues, including White Mountain Apache Tribe lease and general adjudication
- ◆ Prepared numerous legal opinions for Council and staff
- ◆ Conducted Open Meeting Law and conflict of interest training for boards and commissions
- ◆ Assisted purchasing division in implementing changes to procurement code and contracts training
- ◆ Assisted staff to prepare amendment to Personnel Rules, implement Class and Compensation study recommendations, address MOU issues
- ◆ Worked with staff to implement SB1598 (Municipal Regulation)

### ***OBJECTIVES FY 2014***

- ◆ Curtis, Goodwin, Sullivan, Udall & Schwab will work with the town attorney on a successful transition to in-house counsel
- ◆ Complete update to municipal code
- ◆ Assist with training regarding contract and procurement procedures
- ◆ Negotiate cable license agreements with Cox Cable and CenturyLink
- ◆ Work with staff on new system development fees
- ◆ Continue public defender contract management for court
- ◆ Continue to provide litigation status reports to the Council
- ◆ Continue to assist town to comply with developments in the laws that affect Gilbert

### ***BUDGET NOTES***

An in-house town attorney was hired. Curtis, Goodwin, Sullivan, Udall & Schwab, P.L.C. will continue to assist the town as special counsel.

### ***PERFORMANCE MEASURES***

**Actual  
FY 2011**

**Actual  
FY 2012**

**Projected  
FY 2013**

**Anticipated  
FY 2014**

No Performance Measures



## General Counsel

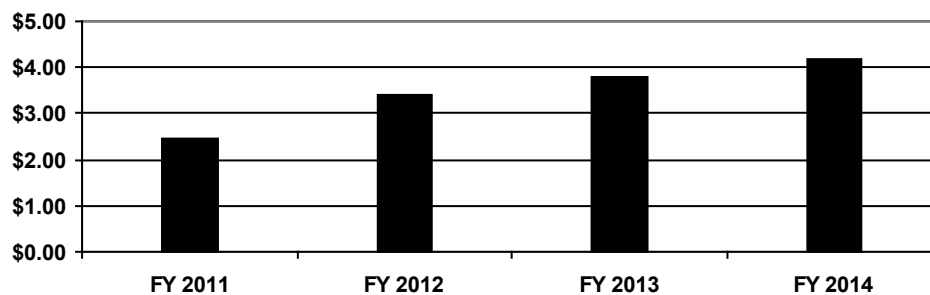
<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
General Counsel	0.00	0.00	0.00	3.00	3.00
<b>Total Personnel</b>	0.00	0.00	0.00	3.00	3.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
General Counsel	524,470	747,325	515,000	857,200	980,976
<b>Total Expenses</b>	\$ 524,470	\$ 747,325	\$ 515,000	\$ 857,200	\$ 980,976

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	-	-	-	-	378,406
Supplies & Contractual	524,470	747,325	515,000	857,200	602,570
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 524,470	\$ 747,325	\$ 515,000	\$ 857,200	\$ 980,976

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	-	-	-	-	-
Total Expenses	524,470	747,325	515,000	857,200	980,976
<b>Net Operating Result</b>	\$ (524,470)	\$ (747,325)	\$ (515,000)	\$ (857,200)	\$ (980,976)

**ANNUAL COST PER CAPITA**





## **Management Services**

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Management Services Summary  
Accounting  
Purchasing  
Tax Compliance  
Facilities Maintenance

## ***BUSINESS UNIT DESCRIPTION***

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This unit represents the financial and management services functions of the Town, including: Accounting, Purchasing, Tax Compliance, Facilities Maintenance, Fleet Maintenance, and Utility Customer Service. Management Services operations include the maintenance of accurate and complete financial records; the provision of meaningful and timely financial reports and information; payment of all vendors; management of Town-wide purchasing activities; responsibility for local sales tax education and compliance; management of billing and customer service operations for utilities; management of Town-wide facility maintenance and management of Town-wide fleet maintenance.

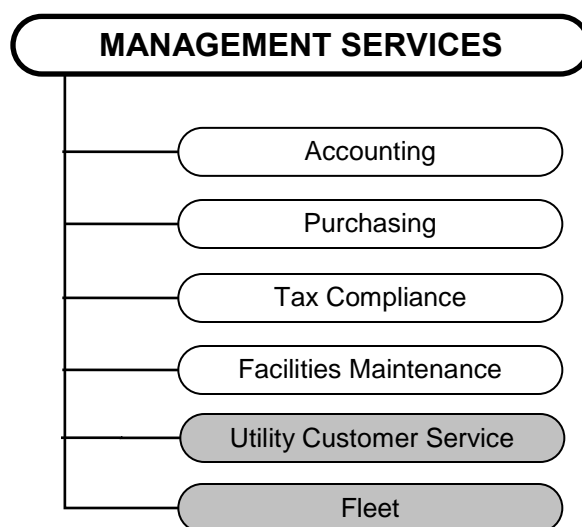
## ***GOALS FY 2014***

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- ◆ Provide oversight of financial operations
- ◆ Preserve financial integrity
- ◆ Present accurate financial reports
- ◆ Address Council strategic initiative of Rolling Five-Year Balanced Financial Plan
- ◆ Continue to develop in-house tax compliance program
- ◆ Continue to develop the new purchasing division

## ***ORGANIZATIONAL CHART***

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## Management Services

<b>PERSONNEL BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	1.00	1.00	1.00	1.00	1.00
Accounting	9.00	9.00	9.00	9.00	9.00
Purchasing	1.00	3.00	3.00	4.00	5.00
Tax Compliance	3.00	3.00	4.00	4.00	4.00
Facilities Maintenance	11.00	11.00	11.00	11.00	11.00
<b>Total Personnel</b>	<b>25.00</b>	<b>27.00</b>	<b>28.00</b>	<b>29.00</b>	<b>30.00</b>

<b>EXPENSES BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	100,758	152,511	154,765	169,495	185,384
Accounting	719,788	749,114	782,560	778,702	899,916
Purchasing	75,206	104,467	256,185	256,719	389,874
Tax Compliance	213,235	312,727	409,980	409,854	419,154
Facilities Maintenance	2,561,227	2,438,469	2,592,795	2,647,009	2,663,776
<b>Total Expenses</b>	<b>\$ 3,670,214</b>	<b>\$ 3,757,288</b>	<b>\$ 4,196,285</b>	<b>\$ 4,261,779</b>	<b>\$ 4,558,104</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	1,576,814	1,829,437	2,134,980	2,134,980	2,542,453
Supplies & Contractual	2,093,400	1,927,851	2,061,305	2,126,799	2,015,651
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 3,670,214</b>	<b>\$ 3,757,288</b>	<b>\$ 4,196,285</b>	<b>\$ 4,261,779</b>	<b>\$ 4,558,104</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	1,112,083	1,114,680	1,128,000	864,825	728,000
Total Expenses	3,670,214	3,757,288	4,196,285	4,261,779	4,558,104
<b>Net Operating Result</b>	<b>\$ (2,558,131)</b>	<b>\$ (2,642,608)</b>	<b>\$ (3,068,285)</b>	<b>\$ (3,396,954)</b>	<b>\$ (3,830,104)</b>

**PURPOSE STATEMENT**

The Accounting Division ensures accurate financial reporting on the results of operations and processes financial transactions in a timely manner. The Accounting Division's responsibilities include the general ledger, accounts payable, accounts receivable, special assessments, fixed assets, cash and debt management, and grant accounting.

**ACCOMPLISHMENTS FY 2013**

- ◆ Received Certificate of Achievement for Excellence in Financial Reporting for the 22nd consecutive year from the Government Finance Officers Association (GFOA)
- ◆ Received an unqualified opinion on the Comprehensive Annual Financial Report (CAFR) with no weaknesses noted
- ◆ Met all required processing and reporting deadlines for responsible areas
- ◆ Continued the process of scanning accounts payable documents into OnBase resulting in approximately 92% of departments now operating more efficiently without paper processing
- ◆ Assisted in the adoption of various Policy Statements of Responsible Financial Management including Post-Issuance Compliance for Tax-Exempt Governmental Bonds
- ◆ Developed a Debt Management Policy that will be included within the Policy Statements of Responsible Financial Management adopted by Council

**OBJECTIVES FY 2014**

- ◆ Prepare the CAFR in conformance with Generally Accepted Accounting Principles and GFOA financial reporting excellence criteria
- ◆ Maintain a system of internal controls with no material weaknesses
- ◆ Meet all processing and reporting deadlines for responsible areas
- ◆ Complete the accounts payable paperless process with all remaining departments
- ◆ Scan all journal entries, accounts receivable and supporting documents into OnBase to continue the process of going paperless
- ◆ Implement a fuel card program for all Police Motor Officers
- ◆ Create an Accounts Payable Manual
- ◆ Update the Town's Travel Policy

**BUDGET NOTES**

There are no changes to the FTE count for FY 2014. Increases in the budget are attributed to implementation of the Classification and Compensation study. Other minor increases for additional audit requirements were also included. Additional audit requirements are related to the implementation of the Governmental Accounting Standards Board Statement 65.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
# of material weaknesses in internal controls reported by the auditors	0	0	0	0
% of time processes and reports are completed by required deadlines	100%	100%	100%	100%



## Accounting

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Accounting	9.00	9.00	9.00	9.00	9.00
<b>Total Personnel</b>	9.00	9.00	9.00	9.00	9.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Accounting	719,788	749,114	782,560	778,702	899,916
<b>Total Expenses</b>	\$ 719,788	\$ 749,114	\$ 782,560	\$ 778,702	\$ 899,916

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	578,287	621,558	642,160	642,160	756,631
Supplies & Contractual	141,501	127,556	140,400	136,542	143,285
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 719,788	\$ 749,114	\$ 782,560	\$ 778,702	\$ 899,916

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	10,953	12,646	8,000	37,825	8,000
Total Expenses	719,788	749,114	782,560	778,702	899,916
<b>Net Operating Result</b>	\$ (708,835)	\$ (736,468)	\$ (774,560)	\$ (740,877)	\$ (891,916)

## ***PURPOSE STATEMENT***

The Purchasing Division works with departments to ensure that goods and services are procured in a timely and cost-effective manner that is compliant with Town Purchasing Code and Federal and State statutes.

## ***ACCOMPLISHMENTS FY 2013***

- ◆ Created, recruited for, and hired a Public Works contract specialist
- ◆ The current Purchasing Code was reviewed and revisions were implemented
- ◆ Formal training of the Eden Contract Module was completed for all administrative staff, as part of the Purchasing Division WIG
- ◆ The position of Administrative Assistant was transferred from the Town Clerk's Office to the Purchasing Division
- ◆ Contract-related functions formerly performed by the Town Clerk's office were transferred to the Purchasing Division

## ***OBJECTIVES FY 2014***

- ◆ Recruit for the new Contract Specialist position that is included in the FY 2014 budget
- ◆ Complete review of Purchasing Manual and implement revisions as identified
- ◆ Develop and implement a formal training program for departments that covers the Purchasing Code, the bidding process, and contracts
- ◆ Develop and implement a purchasing liaison program that trains specific individuals in divisions who are tasked with the primary purchasing function
- ◆ Establish a small business program and vendor outreach program as a means to enhance participation by local businesses
- ◆ Solicit and establish a contract for Job Order Contracting (JOC) repair and construction services that can be utilized primarily by Facilities and Parks and Recreation staff but also by all town departments

## ***BUDGET NOTES***

The FY 2014 budget includes the addition of one Contract Specialist. Other increases for the implementation of the Classification and Compensation study were also included.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Internal satisfaction rating of purchasing process on scale of 1 to 10*	N/A	N/A	N/A	8
Percentage of town departments trained through formal purchasing training program**	N/A	N/A	N/A	100%
Number of audit findings related to purchasing in annual financial audit	2	1	0	0

\*New survey created in FY 2014; data will be available in future years

\*\*Training to be developed and implemented in FY14



## Purchasing

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Purchasing	1.00	3.00	3.00	4.00	5.00
<b>Total Personnel</b>	1.00	3.00	3.00	4.00	5.00
<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Purchasing	75,206	104,467	256,185	256,719	389,874
<b>Total Expenses</b>	\$ 75,206	\$ 104,467	\$ 256,185	\$ 256,719	\$ 389,874
<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	73,847	97,816	252,420	252,420	385,314
Supplies & Contractual	1,359	6,651	3,765	4,299	4,560
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 75,206	\$ 104,467	\$ 256,185	\$ 256,719	\$ 389,874
<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	8,154	55,951	-	85,000	-
Total Expenses	75,206	104,467	256,185	256,719	389,874
<b>Net Operating Result</b>	\$ (67,052)	\$ (48,516)	\$ (256,185)	\$ (171,719)	\$ (389,874)





## Tax Compliance

### ***PURPOSE STATEMENT***

To promote voluntary tax compliance through systematic and comprehensive tax compliance programs designed to educate the community in a fair, equitable and cost-effective manner, while providing superior customer service to all of our customers.

### ***ACCOMPLISHMENTS FY 2013***

- ◆ Achieved 91% compliance rate from reviewed taxpayers
- ◆ Increased residential rental tax compliance rate more than 150% over FY 2012
- ◆ Designed new, specific tax compliance education program
- ◆ Developed electronic tax revenue tracking system
- ◆ Served on Governor's TPT Simplification Task Force, representing Gilbert and 72 other cities

### ***OBJECTIVES FY 2014***

- ◆ Continue to simplify the local tax compliance process and enhance taxpayer education
- ◆ Achieve reviewed taxpayer compliance rate of 90%
- ◆ Simplify customer input/feedback mechanisms
- ◆ Continue to enhance Town's Tax Compliance website

### ***BUDGET NOTES***

Personnel costs increase as a result of the implementation of the Classification and Compensation study. Additional ongoing expenses for software support and maintenance were also funded.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
% of reviewed taxpayers brought into compliance	80%	86%	91%	90%
% of customer satisfaction	*	*	85%	87%
<i>* New Measure; data not available</i>				



## Tax Compliance

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Tax Compliance	3.00	3.00	4.00	4.00	4.00
<b>Total Personnel</b>	3.00	3.00	4.00	4.00	4.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Tax Compliance	213,235	312,727	409,980	409,854	419,154
<b>Total Expenses</b>	\$ 213,235	\$ 312,727	\$ 409,980	\$ 409,854	\$ 419,154

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	149,237	246,389	330,580	330,580	395,074
Supplies & Contractual	63,998	66,338	79,400	79,274	24,080
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 213,235	\$ 312,727	\$ 409,980	\$ 409,854	\$ 419,154

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	872,224	808,902	900,000	500,000	500,000
Total Expenses	213,235	312,727	409,980	409,854	419,154
<b>Net Operating Result</b>	\$ 658,989	\$ 496,175	\$ 490,020	\$ 90,146	\$ 80,846



## Facilities Maintenance

### ***PURPOSE STATEMENT***

To maintain and repair assigned facilities and associated systems and equipment in proper working order for the safe and effective use of facilities and to respond to facility maintenance and repair needs of customers.

### ***ACCOMPLISHMENTS FY 2013***

- ◆ Coordinated with the Fire Department and Parks and Recreation Department on their facilities, and installed systems and equipment
- ◆ Replaced all 32 watt fluorescent light bulbs with 25 watt bulbs as our first WIG, saving the Town over \$15,000 a year
- ◆ Slurry seal the Public Safety and the Annex parking lots

### ***OBJECTIVES FY 2014***

- ◆ Ensure appropriate and sufficient types and amounts of equipment, furnishings, and supplies are available to support the Facilities Maintenance section so we can cost effectively support our customers without costly or timely delays
- ◆ Hire the most cost effective sub-contractor for the work we are unable to perform due to manpower or expertise by obtaining three quotes or hiring lowest qualifying bidder

### ***BUDGET NOTES***

There are no changes in the FTE count for FY 2014. The overall budget increased by 2.7%. Personnel costs increase as a result of the implementation of the Classification and Compensation study.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Number of emergency call outs	35	38	42	38
Average time spent per emergency	1.91 hours	2.00 hours	2.00 hours	2.00 hours
Cost per square foot – Municipal Center (51,500 square feet)	\$11.09	\$7.01	\$7.47	\$7.35
Cost per square foot – Public Works (33,000 square feet)	\$3.75	\$4.22	\$5.03	\$4.76
Cost per square foot – Municipal Center II (51,500 square feet)	\$2.73	\$2.86	\$3.45	\$2.70
Cost per square foot – Public Safety Center (178,000 square feet)	\$4.37	\$4.22	\$4.53	\$4.37
Cost per square foot – South Area Service Center (86,000 square feet)	\$2.11	\$2.35	\$2.27	\$2.04
Cost per square foot – Radio Maintenance Facility (7,580 square feet)	\$2.42	\$2.44	\$2.64	\$3.10



## Facilities Maintenance

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Facilities Maintenance	11.00	11.00	11.00	11.00	11.00
Municipal Center	0.00	0.00	0.00	0.00	0.00
Public Works Facility	0.00	0.00	0.00	0.00	0.00
Municipal Office II	0.00	0.00	0.00	0.00	0.00
Public Safety Center	0.00	0.00	0.00	0.00	0.00
South Area Service Center	0.00	0.00	0.00	0.00	0.00
Heritage Annex	0.00	0.00	0.00	0.00	0.00
Radio Maintenance Facility	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Facilities Maintenance	721,186	758,421	813,770	863,313	980,465
Municipal Center	566,187	357,794	415,750	381,215	375,000
Public Works Facility	123,806	150,135	147,400	165,900	156,916
Municipal Office II	140,564	147,109	145,830	177,814	139,060
Public Safety Center	778,407	751,687	824,955	806,279	777,685
South Area Service Center	181,794	202,481	181,630	195,560	175,480
Heritage Annex	30,924	52,360	40,580	36,886	35,660
Traffic Center/Radio Facility	18,359	18,482	22,880	20,042	23,510
<b>Total Expenses</b>	<b>\$ 2,561,227</b>	<b>\$ 2,438,469</b>	<b>\$ 2,592,795</b>	<b>\$ 2,647,009</b>	<b>\$ 2,663,776</b>

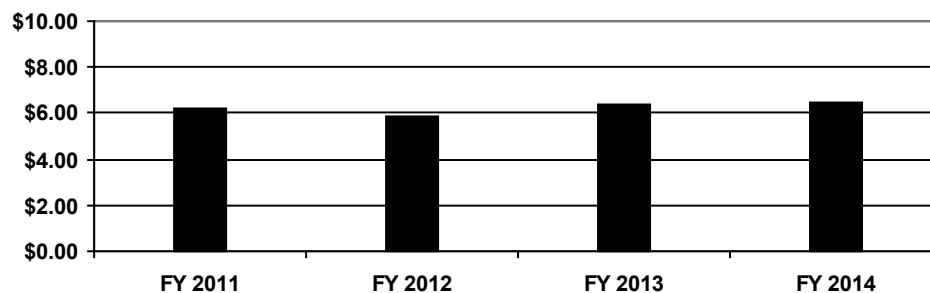
  

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	678,729	716,145	758,120	758,120	823,115
Supplies & Contractual	1,882,498	1,722,324	1,834,675	1,888,889	1,840,661
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 2,561,227</b>	<b>\$ 2,438,469</b>	<b>\$ 2,592,795</b>	<b>\$ 2,647,009</b>	<b>\$ 2,663,776</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	220,752	237,181	220,000	242,000	220,000
Total Expenses	2,561,227	2,438,469	2,592,795	2,647,009	2,663,776
<b>Net Operating Result</b>	<b>\$ (2,340,475)</b>	<b>\$ (2,201,288)</b>	<b>\$ (2,372,795)</b>	<b>\$ (2,405,009)</b>	<b>\$ (2,443,776)</b>

### COST PER SQUARE FOOT OF FACILITIES



## Legal and Court

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Legal and Court Summary  
Prosecutor  
Municipal Court

***BUSINESS UNIT DESCRIPTION***


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The Legal and Court Department includes the Prosecutor's Office and the Municipal Court. Each service contributes to legal compliance within Gilbert whether it is for internal or external customers. The Prosecutor's Office handles misdemeanor cases, protecting the rights of the victims, the accused, and the citizens of Gilbert. The Municipal Court provides resolution to cases as mandated under the Arizona and United States constitutions.

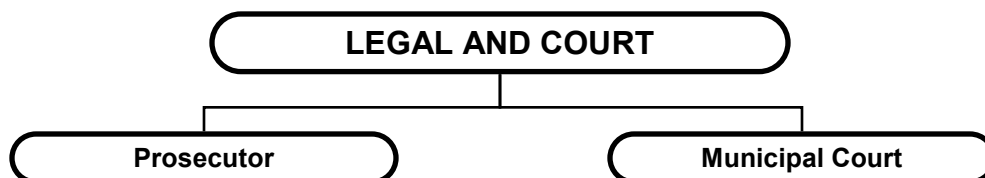
***GOALS FY 2014***


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- ◆ Ensure a high level of quality control for legal opinions and other documents prepared by legal staff
- ◆ Manage a growing caseload by employing technology that enables the department to continue to meet the requirements of the Rules of Criminal Procedure (RCP) and civil traffic mandates without additional personnel
- ◆ Meet the Rules of Criminal Procedure, Rule 8, demands for timely disposition of cases while delivering a high level of customer service
- ◆ Ensure sentence enforcement in a timely manner

***ORGANIZATIONAL CHART***


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## Legal and Court

<b>PERSONNEL BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Prosecutor	19.00	19.00	18.00	18.00	19.00
Municipal Court	31.42	30.92	30.92	29.92	30.92
<b>Total Personnel</b>	<b>50.42</b>	<b>49.92</b>	<b>48.92</b>	<b>47.92</b>	<b>49.92</b>

<b>EXPENSES BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Prosecutor	1,491,729	1,617,595	1,602,000	1,586,805	1,776,485
Municipal Court	2,672,643	2,668,040	2,696,935	2,623,399	3,153,771
<b>Total Expenses</b>	<b>\$ 4,164,372</b>	<b>\$ 4,285,635</b>	<b>\$ 4,298,935</b>	<b>\$ 4,210,204</b>	<b>\$ 4,930,256</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	3,588,415	3,742,046	3,755,280	3,755,280	4,412,056
Supplies & Contractual	575,957	543,589	543,655	454,924	518,200
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 4,164,372</b>	<b>\$ 4,285,635</b>	<b>\$ 4,298,935</b>	<b>\$ 4,210,204</b>	<b>\$ 4,930,256</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	140,142	230,140	136,750	211,400	177,500
Total Expenses	4,164,372	4,285,635	4,298,935	4,210,204	4,930,256
<b>Net Operating Result</b>	<b>\$ (4,024,230)</b>	<b>\$ (4,055,495)</b>	<b>\$ (4,162,185)</b>	<b>\$ (3,998,804)</b>	<b>\$ (4,752,756)</b>



**PURPOSE STATEMENT**

The Prosecutor's Office is dedicated to handling criminal misdemeanor cases in a fair and just manner, safeguarding the rights of both the victim and the accused, and protecting the citizens of Gilbert. We are committed to pursuing justice with professionalism and integrity.

**ACCOMPLISHMENTS FY 2013**

- ◆ Eliminated backlog of cases submitted for long form review and met goal of reviewing all cases submitted to the office within 30 days of receipt. By doing so, our departmental WIG (Wildly Important Goal) was met
- ◆ Continued to use the case management system to pursue criminal cases in an efficient and timely manner, allowing staff to focus attention on other responsibilities needing attention such as the elimination of backlogged cases that were awaiting review
- ◆ Continued using volunteers in office for victim advocacy and file destruction
- ◆ Utilized a legal intern from Phoenix School of Law to assist with attorney duties including drafting motion responses
- ◆ Hired a former legal intern as an Assistant Prosecutor

**OBJECTIVES FY 2014**

- ◆ Develop an external portal so that defense attorneys can view their cases and obtain electronic discovery materials directly from our case management system
- ◆ Meet file destruction criteria established by the state's records retention laws
- ◆ Assist crime victims with receiving monetary reparation from the defendant when they are financially impacted by criminal activity
- ◆ Assist crime victims in obtaining counseling services to assist in rehabilitation
- ◆ Effectively prosecute crimes and hold defendants accountable for their actions
- ◆ Effectively use technology to increase office efficiencies to reduce demands on human resources while providing excellent service to both inside and outside customers

**BUDGET NOTES**

The FY 2014 budget includes the addition of a victim advocate and increases associated with the implementation of the Classification and Compensation study.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Percentage of cases charged after review	64%	72%	72%	70%
Number of criminal cases tracked	5,370	4,975	5,300	5,400
% of domestic violence offenders referred to counseling programs	100%	100%	100%	100%
Volunteer hours served	369.25	578.00	870.00	640.00



## Prosecutor

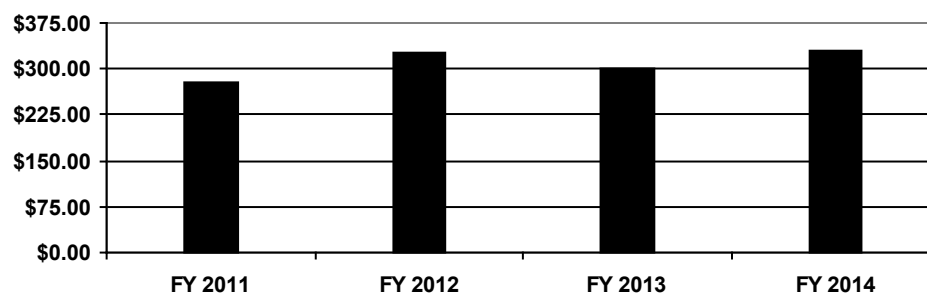
<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Prosecutor	19.00	19.00	18.00	18.00	19.00
<b>Total Personnel</b>	19.00	19.00	18.00	18.00	19.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Prosecutor	1,491,729	1,617,595	1,602,000	1,586,805	1,776,485
<b>Total Expenses</b>	\$ 1,491,729	\$ 1,617,595	\$ 1,602,000	\$ 1,586,805	\$ 1,776,485

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	1,404,451	1,512,116	1,503,480	1,503,480	1,701,715
Supplies & Contractual	87,278	105,479	98,520	83,325	74,770
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 1,491,729	\$ 1,617,595	\$ 1,602,000	\$ 1,586,805	\$ 1,776,485

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	6,424	7,717	4,500	8,000	4,500
Total Expenses	1,491,729	1,617,595	1,602,000	1,586,805	1,776,485
<b>Net Operating Result</b>	\$ (1,485,305)	\$ (1,609,878)	\$ (1,597,500)	\$ (1,578,805)	\$ (1,771,985)

### COST PER CASE





## Municipal Court

### **PURPOSE STATEMENT**

The purpose of the Gilbert Municipal Court is to provide a just resolution to cases filed in the court by local law enforcement agencies and citizens in a timely fashion as mandated under the Arizona and United States constitutions, the laws of the state of Arizona and local ordinances.

### **ACCOMPLISHMENTS FY 2013**

- ♦ Vertical Case Assignment - Majority of cases remain with initial judge assignment; increasing accountability, reducing processing time and reducing inconsistencies
- ♦ Designed and installed case docket displays in court lobby to assist patrons in determining which courtroom their hearings will occur. This project was completed in-house eliminating the programming costs associated with outside vendors
- ♦ Reported all backlogged criminal dispositions to the Department of Public Safety. Made significant progress towards becoming a regional judicial staff training center by sponsoring and hosting a live judicial staff ethics class and a live two-day judicial staff education seminar attended by staff from numerous courts in the Phoenix metropolitan area
- ♦ Joined the Maricopa County Regional Homeless Court; improving case processing by consolidating cases with other jurisdictions to resolve multiple cases with limited travel on the defendant's part

- ♦ Developed and implemented judicial case processing statistical reports to assist presiding judge in assessment of judicial officer efficiency
- ♦ Hosted three regional court education conferences providing relevant court and public safety related training to court employees within the metropolitan area

### **OBJECTIVES FY 2014**

- ♦ Implement an integrated electronic document management system to further enhance case processing by limiting the need to review the physical case file and the handling of physical documents
- ♦ Implement a digital signature capturing and integration into court documents to improve case processing efficiency and accuracy
- ♦ Implement an integrated workflow process for information exchange between the court, prosecutor and police
- ♦ Assist Information Technology, Police, and Prosecutor with design and implementation of electronic citations

### **BUDGET NOTES**

The FY 2014 budget increased by approximately 17% due to the addition of new lead senior courts service clerk position and the implementation of the Classification and Compensation study.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Reduce % of unresolved DUI cases over 180 days old to less than 15%	17.00%	15.00%	11.00%	10.00%
Reduce manual public information requests by 5% each year due to implementation of online case management system	25.84%	-34.77%	11.42%	-8.33%
Maintain case disposition rate of 1.0 or greater	1.18	1.08	1.00	1.00
Maintain lower cost per case disposed rate than benchmarked courts	\$107.21	\$106.30	\$107.00	\$108.00
Maintain higher revenue per case disposed rate than benchmarked courts	\$261.95	\$254.36	\$260.00	\$265.00



## Municipal Court

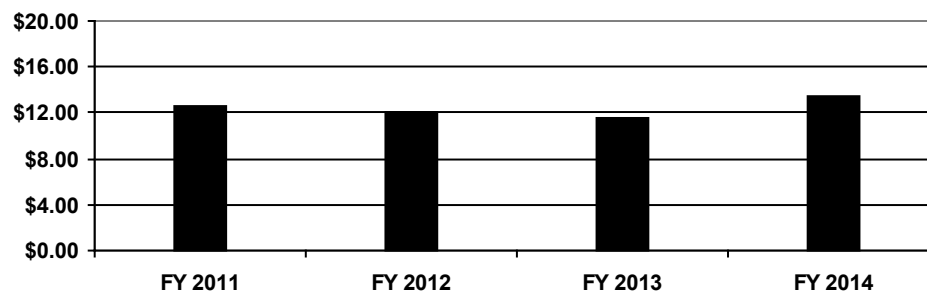
<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Municipal Court	31.42	30.92	30.92	29.92	30.92
<b>Total Personnel</b>	<b>31.42</b>	<b>30.92</b>	<b>30.92</b>	<b>29.92</b>	<b>30.92</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Municipal Court	2,672,643	2,668,040	2,696,935	2,623,399	3,153,771
<b>Total Expenses</b>	<b>\$ 2,672,643</b>	<b>\$ 2,668,040</b>	<b>\$ 2,696,935</b>	<b>\$ 2,623,399</b>	<b>\$ 3,153,771</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	2,183,964	2,229,930	2,251,800	2,251,800	2,710,341
Supplies & Contractual	488,679	438,110	445,135	371,599	443,430
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 2,672,643</b>	<b>\$ 2,668,040</b>	<b>\$ 2,696,935</b>	<b>\$ 2,623,399</b>	<b>\$ 3,153,771</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	133,718	222,423	132,250	203,400	173,000
Total Expenses	2,672,643	2,668,040	2,696,935	2,623,399	3,153,771
<b>Net Operating Result</b>	<b>\$ (2,538,925)</b>	<b>\$ (2,445,617)</b>	<b>\$ (2,564,685)</b>	<b>\$ (2,419,999)</b>	<b>\$ (2,980,771)</b>

### COST PER CAPITA



## **Development Services**

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Development Services Summary  
Permits and Licensing  
Plan Review and Inspection  
Planning Services  
Engineering Services

## ***BUSINESS UNIT DESCRIPTION***

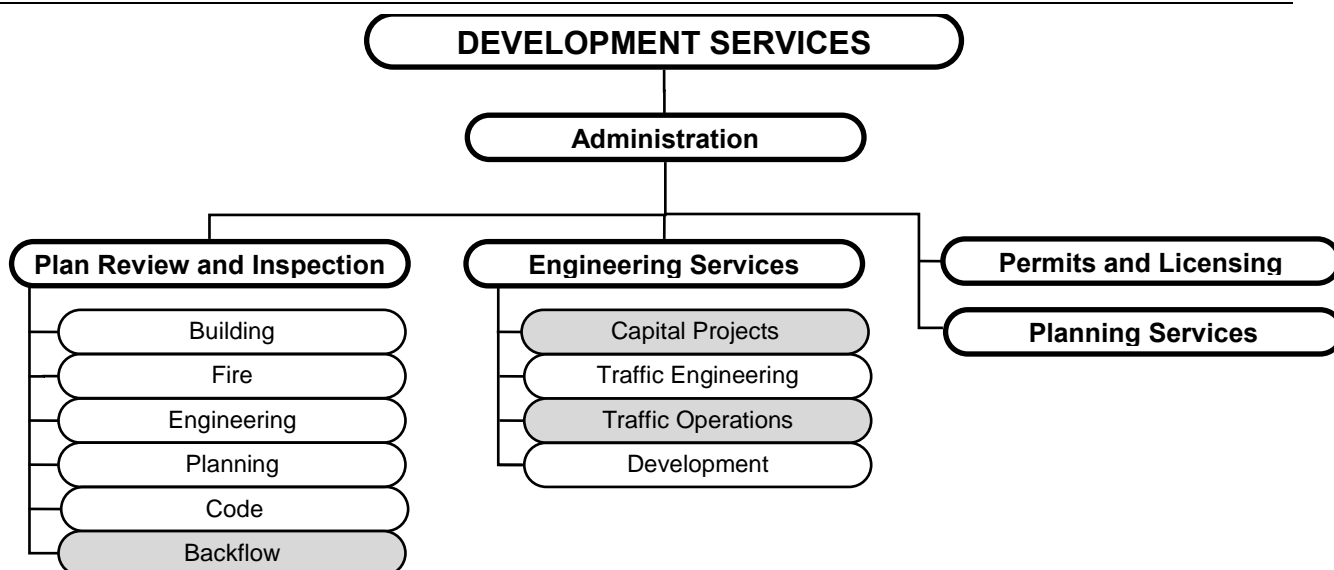
The Development Services Department is committed to developing and sustaining a community of excellence through exceptional customer service. The divisions in the Development Services Department guide land development to maintain community aesthetics as well as protect the health, safety and welfare of citizens. The individual divisions are: Administration, Permits and Licensing, Engineering Services, Plan Review and Inspection, and Planning Services.

Permits and Licensing processes permit applications and licenses. Engineering Services oversees traffic operations, traffic engineering and manages the Capital Improvement Program. Planning guides development through the General Plan and Town Ordinances. Plan Review and Inspection ensures compliance with codes and guidelines during review of construction documents. They also ensure that the structures and systems are constructed by the developers in compliance with the approved plans and per code to support the new development.

## ***GOALS FY 2014***

- ◆ Be recognized as a community that is business friendly and has the infrastructure in place to attract and retain business
- ◆ Continue to improve customer service throughout the development process
- ◆ Ensure that all structures built in Gilbert meet the adopted construction and land use codes to provide safe structures for all
- ◆ Provide a proactive, responsive, customer-oriented permit process
- ◆ Ensure that construction of privately and publicly funded infrastructure is in compliance with applicable codes and standards
- ◆ Ensure the safe movement of traffic
- ◆ Select new software system for land development, business licensing, code compliance, and backflow testing

## ***ORGANIZATIONAL CHART***





## Development Services

<b>PERSONNEL BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	8.00	9.00	9.00	4.00	2.00
Permits and Licensing	0.00	0.00	0.00	0.00	2.00
Plan Review and Inspection	38.75	38.75	39.75	40.80	40.80
Planning Services	10.00	10.00	10.00	11.00	11.00
Engineering Services	5.00	5.00	5.00	5.60	5.60
<b>Total Personnel</b>	<b>61.75</b>	<b>62.75</b>	<b>63.75</b>	<b>61.40</b>	<b>61.40</b>

<b>EXPENSES BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	626,030	773,713	824,550	898,093	286,152
Permits and Licensing	-	-	-	-	187,217
Plan Review and Inspection	3,410,350	3,599,971	3,619,017	3,662,693	3,543,370
Planning Services	1,111,376	1,079,506	1,103,755	1,054,595	1,101,709
Engineering Services	362,253	498,609	550,215	504,585	670,159
<b>Total Expenses</b>	<b>\$ 5,510,009</b>	<b>\$ 5,951,799</b>	<b>\$ 6,097,537</b>	<b>\$ 6,119,966</b>	<b>\$ 5,788,607</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	5,057,613	5,303,113	5,408,350	5,408,350	5,413,507
Supplies & Contractual	452,396	633,889	661,077	694,169	375,100
Capital Outlay	-	14,797	28,110	17,447	-
<b>Total Expenses</b>	<b>\$ 5,510,009</b>	<b>\$ 5,951,799</b>	<b>\$ 6,097,537</b>	<b>\$ 6,119,966</b>	<b>\$ 5,788,607</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	3,182,680	5,352,757	4,186,300	6,358,200	5,173,200
Total Expenses	5,510,009	5,951,799	6,097,537	6,119,966	5,788,607
<b>Net Operating Result</b>	<b>\$ (2,327,329)</b>	<b>\$ (599,042)</b>	<b>\$ (1,911,237)</b>	<b>\$ 238,234</b>	<b>\$ (615,407)</b>





## Permits and Licensing

### **PURPOSE STATEMENT**

The mission of the permits and licensing division is to provide accurate and timely service for business license and permitting functions with quality service.

### **ACCOMPLISHMENTS FY 2013**

- ◆ Implemented credit card payment options for permit customers
- ◆ Implemented a new cashiering system to allow for customers to pay for several services with one customer service professional
- ◆ Cross trained staff to allow for increased customer service for a variety of town services at one counter

### **OBJECTIVES FY 2014**

- ◆ Expand credit card payment options for permit customers to online availability
- ◆ Continue cross training staff to allow for increased efficiency within the division

### **BUDGET NOTES**

As a result of a re-organization that took effect in FY 2013, a new cost center was formed for the business activities associated with the front counter services.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Percentage of business license applications processed same day as received	90%	90%	80%	90%
Percentage of business licenses issued within seven working days	80%	80%	80%	80%
Customer satisfaction rating	95%	98%	98%	100%
Percentage of counter customers served within five minutes of arrival	90%	90%	80%	90%



## Permits and Licensing

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Permits and Licensing	0.00	0.00	0.00	0.00	2.00
<b>Total Personnel</b>	0.00	0.00	0.00	0.00	2.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Permits and Licensing	-	-	-	-	187,217
<b>Total Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ 187,217

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	-	-	-	-	127,278
Supplies & Contractual	-	-	-	-	59,939
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ 187,217

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	-	-	-	-	324,500
Total Expenses	-	-	-	-	187,217
<b>Net Operating Result</b>	\$ -	\$ -	\$ -	\$ -	\$ 137,283



## Plan Review and Inspection

### PURPOSE STATEMENT

The Plan Review and Inspection division ensures the safe and aesthetically desired environment within Gilbert by providing plan review and inspection services in the administration of Gilbert's adopted codes, ordinance, standards, regulations and guidelines relating to construction, backflow prevention, signage, zoning and other Gilbert requirements.

### ACCOMPLISHMENTS FY 2013

- ◆ Project plan review times were reduced for tenant improvement projects
- ◆ Processed 6,456 applications
- ◆ Processed 280 commercial permits valuing \$102,447,825 of which 67 were large commercial projects
- ◆ Processed 2,023 single family permits, 54 were custom homes
- ◆ Processed 220 standard homes
- ◆ Inspections performed by all work groups were completed within established timelines
- ◆ Processed and reviewed 100% of business license requests within established guidelines
- ◆ Responded to 99% of all complaints within two days of receipt
- ◆ Resolved 99% of code compliance cases without the need for legal action via citation or long form complaint

### OBJECTIVES FY 2014

- ◆ Adhere to the published plan review goal timelines
- ◆ Refine and market electronic plan review process
- ◆ Implement expedited plan review process
- ◆ Implement new annual facilities permit
- ◆ Implement the use of tablet computers in the field for engineering inspectors
- ◆ Complete all requested inspections within established guidelines
- ◆ Respond to 98% of code compliance complaints within two days of receipt
- ◆ Review all business license requests within applicable established guidelines
- ◆ Resolve 98% of total code compliance cases without having to issue citations or file long form complaints

### BUDGET NOTES

The FY 2014 budget increases are in part associated with the re-organization of the department. In addition, a limited term employee was approved to assist with oversight of certain projects. Other increases in personnel costs are the result of the Classification and Compensation study. Investments in technology were also included to allow field staff to be more efficient when out of the office.

PERFORMANCE MEASURES	Actual FY 2011	Actual FY 2012	Projected FY 2013	Anticipated FY 2014
Percentage of P.E.R.T. (Partners Experiencing Results Together) reviews that met the agreed upon schedule	100%	100%	100%	100%
Avg. # of working days to complete 1 <sup>st</sup> review of large commercial projects – goal is 13	11.75	9.70	8.00	13.00
% of building safety inspection requests completed within scheduled times	100%	100%	100%	100%
% of complaints responded to within two working days	99.00%	98.47%	98.50%	98.00%
% of fire inspections requests completed within 48 hours	100%	100%	100%	100%
% of business registration reviews completed within established guidelines	100%	100%	100%	100%
% of cases resolved without issuance of citation or filing of long form complaints	98.80%	98.90%	98.00%	97.00%
Avg. # of working days to complete 1 <sup>st</sup> review of custom and standard homes – goal is 12	15.5	16.0	16.0	12.0



## Plan Review and Inspection

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	0.00	0.00	0.00	2.00	2.00
Building	13.05	13.05	14.05	16.55	16.55
Fire	2.90	2.90	2.90	2.45	2.45
Engineering	11.25	11.25	11.25	8.95	8.95
Planning	3.70	3.70	3.70	3.05	3.05
Code	7.85	7.85	7.85	7.80	7.80
<b>Total Personnel</b>	<b>38.75</b>	<b>38.75</b>	<b>39.75</b>	<b>40.80</b>	<b>40.80</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	-	-	-	8,879	223,652
Building	1,170,420	1,305,619	1,456,061	1,440,914	1,417,273
Fire	242,730	258,761	260,982	263,786	215,830
Engineering	1,133,304	1,130,707	1,005,997	1,054,394	849,930
Planning	307,778	322,829	320,840	321,092	263,532
Code	556,118	582,055	575,137	573,628	573,153
<b>Total Expenses</b>	<b>\$ 3,410,350</b>	<b>\$ 3,599,971</b>	<b>\$ 3,619,017</b>	<b>\$ 3,662,693</b>	<b>\$ 3,543,370</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	3,243,862	3,219,983	3,335,690	3,335,690	3,395,373
Supplies & Contractual	166,488	379,988	255,217	309,556	147,997
Capital Outlay	-	-	28,110	17,447	-
<b>Total Expenses</b>	<b>\$ 3,410,350</b>	<b>\$ 3,599,971</b>	<b>\$ 3,619,017</b>	<b>\$ 3,662,693</b>	<b>\$ 3,543,370</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	2,583,438	4,556,353	3,491,700	5,545,000	4,443,200
Total Expenses	3,410,350	3,599,971	3,619,017	3,662,693	3,543,370
<b>Net Operating Result</b>	<b>\$ (826,912)</b>	<b>\$ 956,382</b>	<b>\$ (127,317)</b>	<b>\$ 1,882,307</b>	<b>\$ 899,830</b>

## **PURPOSE STATEMENT**

The mission of the Planning Services Division is to enhance the quality of life for our community by guiding development with proficiency and commitment.

## **ACCOMPLISHMENTS FY 2013**

- ◆ Completed Development Services Department's Wildly Important Goal (WIG)
- ◆ Completed yearly update of the General Plan
- ◆ Completed rezoning for 13 sites that were annexed
- ◆ Substantial progress made toward the completion of the Pedestrian Safety and Comfort project
- ◆ Implemented paperless process for Design Review Board and Planning Commission
- ◆ High customer satisfaction survey results
- ◆ Continued use of electronic review software (Bluebeam) for project reviews
- ◆ Implemented new quality control process with database "dashboard" to meet new state law requirements for project review timelines
- ◆ Completed staffing for planning staff at the new "one stop shop" in Development Services
- ◆ Facilitated large development projects including The Bridges, Veterans Clinic, Heritage Marketplace, Double Tree expansion, Earnhardt-Dodge Santan Motorplex, American Furniture Warehouse, and the Ironwood Cancer Research Center

- ◆ Completed Land Development Code (LDC) text amendments for: Heritage Village Center Drive-throughs, park definition, appeals timeframes, schools definitions, procedures for appeals, LDC Graphics, and additional lot coverage for open air structures
- ◆ Completed regular updates to the Planning Division home website

## **OBJECTIVES FY 2014**

- ◆ Complete a Wildly Important Goal (WIG) for the Planning Division
- ◆ Complete annual General Plan update
- ◆ Complete rezoning of annexed properties
- ◆ Complete Pedestrian Safety and Comfort project
- ◆ Continue to receive high customer satisfaction survey results
- ◆ Amend Gateway Area right-of-way standards and streetscape design guidelines
- ◆ Provide superior planning services for external and internal customers
- ◆ Continue to utilize and improve on usage of GIS technology
- ◆ Update Web page continually to ensure ease of information
- ◆ Continue to provide staff training to identify and implement best practices
- ◆ Initiate and complete the implementation of an entertainment district for the redevelopment area

## **BUDGET NOTES**

Personnel costs increase slightly as a result of the implementation of the Classification and Compensation study. No other significant changes were made to the FY 2014 budget.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
% of items continued due to ad errors	1%	1%	1%	1%
% of draft minutes completed within 72 hours	100%	100%	100%	100%
% of Design Review Board and Planning Commission packets produced on time	100%	100%	100%	100%
% of planning review comments returned on schedule	98%	98%	98%	98%
% of planning projects completed within established schedule	98%	98%	98%	98%



## Planning Services

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Planning Services	10.00	10.00	10.00	11.00	11.00
<b>Total Personnel</b>	10.00	10.00	10.00	11.00	11.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Planning Services	1,111,376	1,079,506	1,103,755	1,054,595	1,101,709
<b>Total Expenses</b>	\$ 1,111,376	\$ 1,079,506	\$ 1,103,755	\$ 1,054,595	\$ 1,101,709

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	909,881	946,460	937,240	937,240	1,066,040
Supplies & Contractual	201,495	133,046	166,515	117,355	35,669
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 1,111,376	\$ 1,079,506	\$ 1,103,755	\$ 1,054,595	\$ 1,101,709

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	321,895	462,126	402,600	470,200	405,500
Total Expenses	1,111,376	1,079,506	1,103,755	1,054,595	1,101,709
<b>Net Operating Result</b>	\$ (789,481)	\$ (617,380)	\$ (701,155)	\$ (584,395)	\$ (696,209)



## Engineering Services

### ***PURPOSE STATEMENT***

Engineering Services provides efficient and safe public infrastructure improvements while balancing the impacts to the environment and adjacent land owners, residents, and businesses.

### ***ACCOMPLISHMENTS FY 2013***

- ◆ Completed engineering review of the following residential and commercial projects: 60 pre-application cases, 20 rezoning cases, 38 design reviews, 9 preliminary plats, and 25 final plat reports
- ◆ Hired an assistant town traffic engineer
- ◆ Retimed 50 traffic signals around San Tan Village mall in south Gilbert
- ◆ Developed an annual crash report for top crash intersections
- ◆ Started the integrated transportation master plan
- ◆ Upgraded video server and video equipment for Traffic Operations Center
- ◆ Continued on-time review plans/traffic studies for new development and CIP projects

### ***OBJECTIVES FY 2014***

- ◆ Complete a major update to the Town's Engineering and Construction Standards Manual
- ◆ Complete engineering review of private subdivision residential and commercial developments
- ◆ Complete the Integrated Transportation Master Plan
- ◆ Upgrade and install a new traffic signal central system for the Traffic Operations Center
- ◆ Develop a Traffic Engineering Procedures and Policies document to guide traffic engineering decisions
- ◆ Retime traffic signals in northeast section of Gilbert
- ◆ Develop a neighborhood traffic management plan

### ***BUDGET NOTES***

Personnel costs increase as a result of the implementation of the Classification and Compensation study. Supplies and contractual Increases in the FY 2014 budget are associated with various programs designed around traffic management.

<b><i>PERFORMANCE MEASURES</i></b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Percentage of citizen contacts responded to within 24 hours	*	90%	95%	95%
Percentage of engineering review comments returned on schedule	60%	90%	95%	95%
Percentage of traffic signals connected via fiber to the traffic operations center	36%	36%	45%	45%
Percentage of intersections with video count detection configured	21%	34%	50%	60%
<i>* New measure; data not available</i>				





## Engineering Services

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	1.00	1.00	1.00	1.60	1.60
Development	1.00	1.00	1.00	1.00	1.00
Traffic	3.00	3.00	3.00	3.00	3.00
<b>Total Personnel</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.60</b>	<b>5.60</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	92,722	135,936	138,380	110,570	278,932
Development	58,522	122,296	120,145	111,805	165,809
Traffic	211,009	240,377	291,690	282,210	225,418
<b>Total Expenses</b>	<b>\$ 362,253</b>	<b>\$ 498,609</b>	<b>\$ 550,215</b>	<b>\$ 504,585</b>	<b>\$ 670,159</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	312,520	429,622	442,780	442,780	563,455
Supplies & Contractual	49,733	68,987	107,435	61,805	106,704
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 362,253</b>	<b>\$ 498,609</b>	<b>\$ 550,215</b>	<b>\$ 504,585</b>	<b>\$ 670,159</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	-	10,000	-	-	-
Total Expenses	362,253	498,609	550,215	504,585	670,159
<b>Net Operating Result</b>	<b>\$ (362,253)</b>	<b>\$ (488,609)</b>	<b>\$ (550,215)</b>	<b>\$ (504,585)</b>	<b>\$ (670,159)</b>

## **Police Department**

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Police Department Summary  
Professional Standards  
Patrol Services  
Support Services  
Counseling Services  
Investigations  
SWAT  
Contracted Services

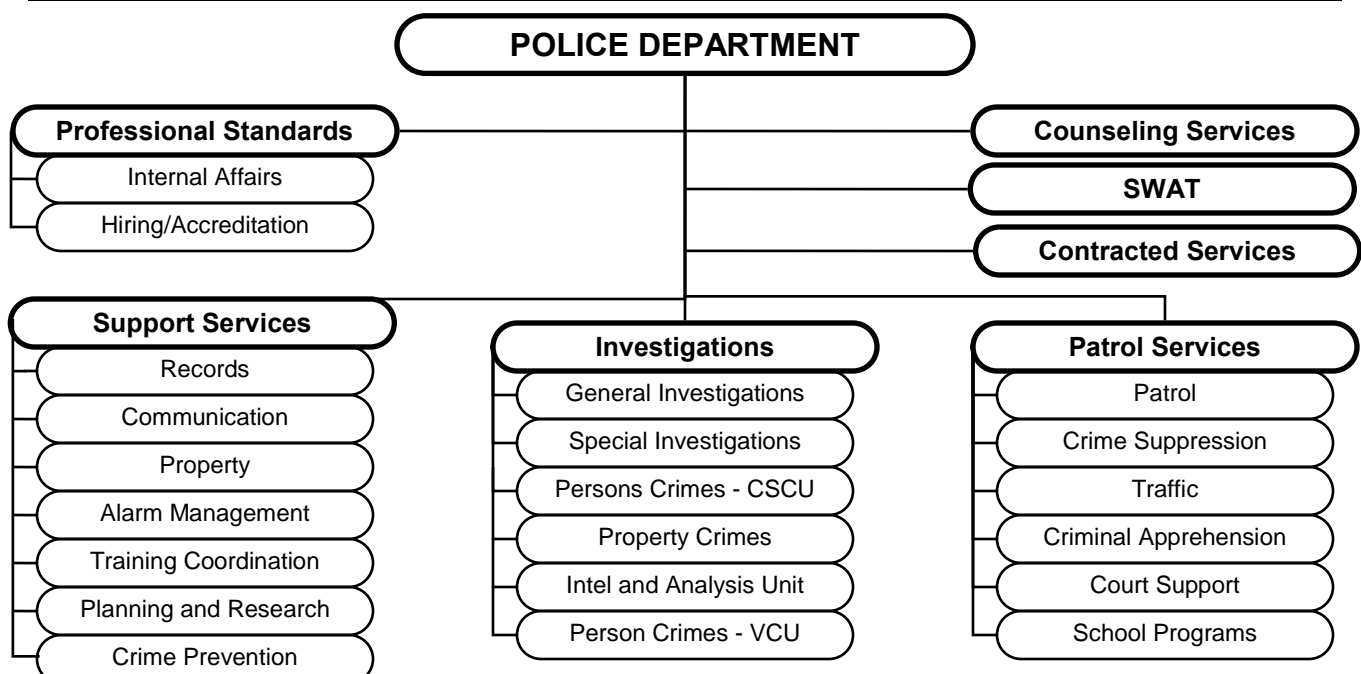
## **DEPARTMENT DESCRIPTION**

The members of the Gilbert Police Department are committed to serving the citizens of Gilbert, its business community, and its visitors in a professional, proactive, and community-oriented manner. Our success is measured by the working relationships we maintain with our citizens, our businesses and our visitors, and the safety and security the community experiences. Our mission is to provide the community of Gilbert with a professional service organization that effectively and uniformly enforces the law and provides citizen assistance. We are dedicated to the advancement of the community policing philosophy in partnership with the community to serve its needs in a professional, efficient, and effective manner.

## **GOALS FY 2014**

- ◆ Develop a data driven staffing study to determine current and future police staffing resources
- ◆ Maintain the following average response times (dispatch to arrival)
  - ✓ Emergency 5 minutes 30 seconds
  - ✓ Urgent 6 minutes 30 seconds
  - ✓ High 15 minutes
  - ✓ Low 45 minutes
  - ✓ Report Only 60 minutes
- ◆ Attain a 90% success rate on meeting response time goals
- ◆ Maintain current rating as safest community with a population of more than 100,000 based on Uniform Crime Report (UCR) data comparisons of offenses per thousand residents
- ◆ Maintain rating of 90% or greater on overall satisfaction with police services based on annual citizen survey
- ◆ Maintain rating of 90% or greater on citizens feeling safe from violent crime based on annual citizen survey
- ◆ Maintain rating of 90% or greater on citizens feeling safe from property crime based on annual citizen survey
- ◆ Maintain and/or reduce Uniform Crime Report (UCR) part I crimes per thousand population

## **ORGANIZATIONAL CHART**





## Police Department

<b>PERSONNEL BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	4.50	4.50	4.50	4.50	4.50
Professional Standards	8.00	8.00	8.00	8.00	8.00
Patrol Services	204.00	204.00	204.00	203.50	206.50
Support Services	73.00	72.00	72.00	71.50	71.50
Counseling Services	9.50	9.50	9.50	9.50	9.50
Investigations	43.00	44.00	44.00	45.00	45.00
SWAT	0.00	0.00	0.00	0.00	0.00
Contracted Services	0.00	0.00	0.00	0.00	0.00
Total Sworn	226.00	226.00	226.00	226.00	227.00
Total Civilian	116.00	116.00	116.00	116.00	118.00
<b>Total Personnel</b>	<b>342.00</b>	<b>342.00</b>	<b>342.00</b>	<b>342.00</b>	<b>345.00</b>

<b>EXPENSES BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	766,876	804,999	638,880	635,958	971,263
Professional Standards	715,201	757,831	773,575	761,447	822,675
Patrol Services	19,567,294	20,835,810	20,703,402	20,845,170	23,604,674
Support Services	4,458,685	4,555,942	5,543,679	5,535,526	6,343,626
Counseling Services	658,172	763,678	714,205	722,284	938,234
Investigations	4,623,173	5,073,698	5,752,330	5,689,827	6,539,447
SWAT	133,927	140,808	195,525	195,315	153,539
Contracted Services	2,203,663	1,527,444	1,898,325	1,563,966	1,798,325
<b>Total Expenses</b>	<b>\$ 33,126,991</b>	<b>\$ 34,460,210</b>	<b>\$ 36,219,921</b>	<b>\$ 35,949,493</b>	<b>\$ 41,171,783</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	27,844,749	29,558,171	30,547,045	30,547,045	35,488,778
Supplies & Contractual	5,282,242	4,864,539	5,374,876	5,104,448	5,465,505
Capital Outlay	-	37,500	298,000	298,000	217,500
<b>Total Expenses</b>	<b>\$ 33,126,991</b>	<b>\$ 34,460,210</b>	<b>\$ 36,219,921</b>	<b>\$ 35,949,493</b>	<b>\$ 41,171,783</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	3,966,179	4,442,847	3,805,500	3,524,620	3,389,000
Total Expenses	33,126,991	34,460,210	36,219,921	35,949,493	41,171,783
<b>Net Operating Result</b>	<b>\$(29,160,812)</b>	<b>\$(30,017,363)</b>	<b>\$(32,414,421)</b>	<b>\$(32,424,873)</b>	<b>\$(37,782,783)</b>



## Professional Standards

### ***PURPOSE STATEMENT***

The Gilbert Police Department Office of Professional Standards oversees internal affairs, recruiting, hiring and accreditation, training, public information, crime prevention and alarms; emphasizing the maintenance of professional police standards and open lines of communication in the furtherance of the department mission.

### ***ACCOMPLISHMENTS FY 2013***

- ◆ Property and evidence inspections were carried out to examine and verify accounts and records
- ◆ Quarterly property room inspection of accounts and records of all monies, drugs, and firearms were conducted to verify their correctness. Quarterly inspections reported 100% compliance
- ◆ Monthly claims audits were performed to ensure that collisions, property damage, property losses and police actions that give rise to a claim have been properly reported and documented
- ◆ Provided more than 60 police department tours for citizens and children
- ◆ Completed more than 200 child ID kits that include CD of child, digital fingerprints, photographs, videos and audio file of child as well as a laminated ID card
- ◆ In partnership with the Gilbert Fire Department and Gilbert Public Schools, provided Christmas through "Blue Line of Love" police toy drive to more than 145 Gilbert families in need

- ◆ Organized and maintained participation in fundraising events such as the 5k walk/run, to benefit the Special Olympics
- ◆ Organized and participated in events providing document shredding, VIN etching (more than 80 vehicles), and drug take - back opportunities for Gilbert citizens
- ◆ Implemented a web-based information distribution network to Gilbert block watch captains and crime free multi housing participants

### ***OBJECTIVES FY 2014***

- ◆ Maintain all allotted officer and civilian positions approved by Town Council by June 30, 2014
- ◆ Complete 40% of total internal investigations within 30 days
- ◆ Complete and route 60% of total internal investigations within 60 days
- ◆ Continue involving the community in crime prevention through the development of new information distribution methods
- ◆ Maintain community relations projects that benefit charitable organizations

### ***BUDGET NOTES***

The FY 2014 budget includes increases for the implementation of the Classification and Compensation study. Supplies and contractual is significantly reduced. The net budget increase is approximately 6%.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
% of total investigations completed within 30 days	40.20%	40.00%	40.00%	40.00%
% of total internal investigations completed and routed within 60 days (including those completed within 30 days)	60.80%	66.67%	60.00%	60.00%
Actual number of officers and civilians hired including over-hires	16	21	8	8
% of authorized positions filled	95%	96%	95%	95%



## Professional Standards

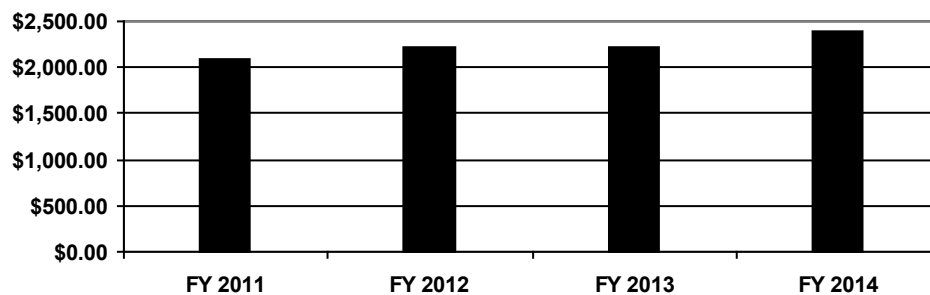
<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Internal Affairs	4.00	4.00	4.00	4.00	4.00
Hiring/Accreditation	4.00	4.00	4.00	4.00	4.00
Total Sworn	4.00	4.00	4.00	4.00	4.00
Total Civilian	4.00	4.00	4.00	4.00	4.00
<b>Total Personnel</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Internal Affairs	428,759	467,531	480,320	475,106	497,289
Hiring/Accreditation	286,442	290,300	293,255	286,341	325,386
<b>Total Expenses</b>	<b>\$ 715,201</b>	<b>\$ 757,831</b>	<b>\$ 773,575</b>	<b>\$ 761,447</b>	<b>\$ 822,675</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	672,541	711,917	711,500	711,500	768,670
Supplies & Contractual	42,660	45,914	62,075	49,947	54,005
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 715,201</b>	<b>\$ 757,831</b>	<b>\$ 773,575</b>	<b>\$ 761,447</b>	<b>\$ 822,675</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	600	418	-	-	-
Total Expenses	715,201	757,831	773,575	761,447	822,675
<b>Net Operating Result</b>	<b>\$ (714,601)</b>	<b>\$ (757,413)</b>	<b>\$ (773,575)</b>	<b>\$ (761,447)</b>	<b>\$ (822,675)</b>

### COST PER POLICE FTE



## PURPOSE STATEMENT

The Patrol Services Division provides the first response to both emergency and non-emergency calls for service including in-progress crimes, traffic collisions, and reports of felony and misdemeanor crimes. Additional services include search and rescue, community policing, proactive intelligence-based patrolling, fielding public safety concerns, and traffic enforcement.

## ACCOMPLISHMENTS FY 2013

- ♦ Met graveyard shift patrol officer time allocation standards: patrol time 28.3%; paperwork/admin 26.7%
- ♦ Met day/swing shift patrol officer time allocation standards: patrol time 25.3%; paperwork/admin 30.1%
- ♦ Developed a more effective patrol staffing schedule based upon workload—allowing for better resource deployment
- ♦ Replaced patrol beat deployment scheme with patrol zone deployment scheme to balance call-for-service workload more efficiently and effectively

## OBJECTIVES FY 2014

- ♦ Maintain patrol zone staffing:
  - ✓ Central District : two zones/ six beats
  - ✓ San Tan District: two zones/ five beats
- ♦ Maintain graveyard shift patrol officer time allocation standards:
  - ✓ Patrol time 25%
  - ✓ Office initiated enforcement > 22%
  - ✓ Dispatched CFS <20%
  - ✓ Paperwork/admin <33%

- ♦ Maintain day/swing shift patrol officer time allocation standards:
  - ✓ Patrol time 16%
  - ✓ Officer initiated enforcement >17%
  - ✓ Dispatched CFS < 33%
  - ✓ Paperwork/admin <33%
- ♦ Maintain school resource officer (SRO) staffing for all TOG junior high and high schools
- ♦ Maintain or reduce traffic collision rates based upon collisions per thousand
- ♦ Maintain or reduce alcohol/drug related traffic collision rates based upon alcohol/drug related collisions per thousand population
- ♦ Maintain or increase the total number of DUI related arrests
- ♦ Maintain or increase the total number of officer-initiated traffic contacts
- ♦ Increasing the number of patrol lieutenants from four to five; will ensure 24-hour coverage for the shift commander position (effective July 2013)
- ♦ Addition of two civilian patrol technicians will improve the department's capacity to efficiently investigate collisions and effectively process crime scenes

## BUDGET NOTES

The FY 2014 budget includes increases for the implementation of the Classification and Compensation study. Two civilian patrol assistants and one lieutenant have been added to increase efficiencies within the department. Capital Outlay includes vehicles for the additional positions and will be a one-time expense. The net increase to the FY 2014 budget is approximately 14%.

PERFORMANCE MEASURES	Actual FY 2011	Actual FY 2012	Projected FY 2013	Anticipated FY 2014
Crimes committed per 1,000 population	19.3	18.3	16.5	16.0
Number of felony arrests	2,016	2,362	2,260	2,311
Number of misdemeanor arrests	6,314	8,256	7,990	8,123
Number of DUI Arrests	1,910	1,803	2,050	1,927
Alcohol related collisions per thousand residents	0.45	0.65	0.72	0.80
Traffic contacts	48,915	48,673	54,149	51,411
Collisions per thousand residents	11.0	11.1	12.0	13.0
Dispatched calls for service	61,474	60,424	61,647	61,035
Officer initiated calls for Service	113,969	116,322	130,044	134,050





## Patrol Services

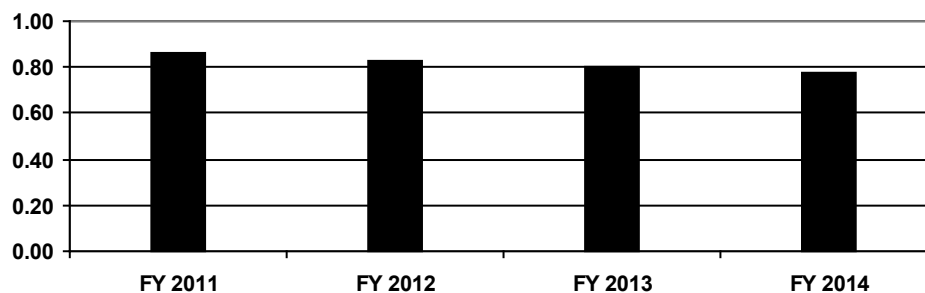
<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Uniform Patrol	159.00	158.00	158.00	148.50	139.50
Crime Apprehension	3.00	3.00	3.00	12.00	12.00
Traffic Unit	18.00	18.00	18.00	18.00	18.00
Special Assignment Unit	7.00	7.00	7.00	7.00	7.00
Court Support	5.00	6.00	6.00	6.00	6.00
School Programs	12.00	12.00	12.00	12.00	12.00
Enforcement Support	0.00	0.00	0.00	0.00	12.00
<b>Total Sworn</b>	<b>183.00</b>	<b>183.00</b>	<b>183.00</b>	<b>182.00</b>	<b>183.00</b>
<b>Total Civilian</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.50</b>	<b>23.50</b>
<b>Total Personnel</b>	<b>204.00</b>	<b>204.00</b>	<b>204.00</b>	<b>203.50</b>	<b>206.50</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Uniform Patrol	15,595,099	16,365,095	15,783,057	15,965,987	16,081,605
Crime Apprehension	368,202	376,609	538,840	527,440	1,489,803
Traffic Unit	1,625,259	1,859,319	2,037,615	2,028,485	2,593,470
Special Assignment Unit	677,694	773,827	825,105	810,942	904,815
Court Support	332,815	377,187	402,545	402,720	478,273
School Programs	968,225	1,083,773	1,116,240	1,109,596	1,267,223
Enforcement Support	-	-	-	-	789,485
<b>Total Expenses</b>	<b>\$ 19,567,294</b>	<b>\$ 20,835,810</b>	<b>\$ 20,703,402</b>	<b>\$ 20,845,170</b>	<b>\$ 23,604,674</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	17,722,844	18,850,902	19,117,120	19,117,120	21,949,180
Supplies & Contractual	1,844,450	1,984,908	1,586,282	1,728,050	1,587,994
Capital Outlay	-	-	-	-	67,500
<b>Total Expenses</b>	<b>\$ 19,567,294</b>	<b>\$ 20,835,810</b>	<b>\$ 20,703,402</b>	<b>\$ 20,845,170</b>	<b>\$ 23,604,674</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	2,102,270	2,178,367	2,020,500	2,245,200	2,129,000
Total Expenses	19,567,294	20,835,810	20,703,402	20,845,170	23,604,674
<b>Net Operating Result</b>	<b>\$(17,465,024)</b>	<b>\$(18,657,443)</b>	<b>\$(18,682,902)</b>	<b>\$(18,599,970)</b>	<b>\$(21,475,674)</b>

**PATROL SERVICES SWORN PER 1,000 POPULATION**





## Support Services

### **PURPOSE STATEMENT**

The Support Services Division is responsible for providing all necessary logistical and police strategic support for the Police Department and other Gilbert departments. Support Services personnel provide support through their roles in the 9-1-1 Communications Center, Central Records, Property and Evidence, Planning and Research, and Counseling Services.

### **ACCOMPLISHMENTS FY 2013**

- ◆ Handled 198,753 calls, including 38,224 9-1-1 calls for first three quarters of the year
- ◆ Introduced "auto-recommend" to assist with dispatching the closest available unit on emergency calls
- ◆ Dispatched all emergency and urgent calls within 90 seconds of receipt of call
- ◆ Completed second phase of ruggedized laptop conversion project
- ◆ Updated staffing study to reflect changing conditions
- ◆ Processed 22,951 information requests, 21,222 police incident reports, and 22,121 citations
- ◆ Impounded 27,443 items for secure storage
- ◆ Assigned final disposition (disposal) of 10,830 items from secure storage
- ◆ Transported 5,850 items to and from labs
- ◆ Copied more than 5,000 items for internal and public requests
- ◆ Finished full inventory of all items not in records management system
- ◆ Began using OnBase electronic document storage system in order to eliminate need for paper files and filing cabinets. All 2012 and newer files are now stored electronically

### **OBJECTIVES 2014**

- ◆ Fill all vacant Communications Center positions and complete entry-level training for same
- ◆ Dispatch emergency and urgent calls-for-service (CFS) within 90 seconds of receipt of call
- ◆ Maintain 90% or greater success rate in answering 9-1-1 lines within 10 seconds
- ◆ Coordinate a major upgrade to the Intergraph CAD/RMS system in early FY 2014
- ◆ Start the research on wearable camera project and proceed with pilot group when ready
- ◆ Monitor and apply for grant funding opportunities for the department
- ◆ Fill vacant records clerk positions and complete training
- ◆ Purge imaged police reports (paper) upon the final quality assurance inspection
- ◆ Assign personnel fulltime to OnBase daily function
- ◆ Continue to streamline intake and disposal processes for efficiency
- ◆ Begin full audit of all items in records management system
- ◆ Continue scanning and converting paper files into electronic filing system

### **BUDGET NOTES**

The FY 2014 budget includes increases for the implementation of the Classification and Compensation study. Additionally, supplies and contractual increased to address equipment replacement, employee training and new technology efficiencies.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Time between emergency call received to dispatching a police unit	32 seconds	30 seconds	25 seconds	25 seconds
Success rate answering 911 emergency calls within 10 seconds	88.90%	92.39%	92.50%	92.50%
Success rate answering non-emergency call within 30 seconds	99.80%	99.72%	99.75%	99.80%
Number of public contacts by Crime Prevention Unit	4,378,692	2,620,243	3,000,000	3,005,000



## Support Services

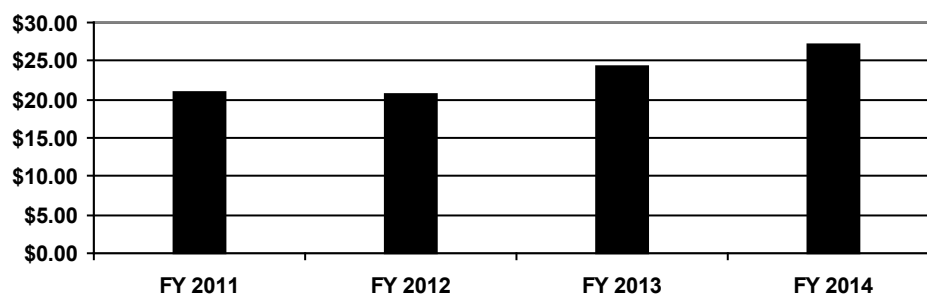
<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	2.00	2.00	2.00	2.00	2.00
Records	16.00	16.00	16.00	16.00	16.00
Communication	38.00	38.00	38.00	37.50	37.50
Property	7.00	7.00	7.00	7.00	7.00
Alarm Management	1.00	1.00	1.00	1.00	1.00
Training Coordination	3.00	3.00	3.00	3.00	3.00
Planning and Research	2.00	2.00	2.00	2.00	2.00
Crime Prevention	4.00	3.00	3.00	3.00	3.00
Total Sworn	0.00	0.00	0.00	0.00	0.00
Total Civilian	73.00	72.00	72.00	71.50	71.50
<b>Total Personnel</b>	<b>73.00</b>	<b>72.00</b>	<b>72.00</b>	<b>71.50</b>	<b>71.50</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	122,641	164,745	598,004	588,511	650,975
Records	856,434	875,683	903,020	901,020	991,468
Communication	2,391,773	2,410,159	2,893,660	2,893,670	3,260,567
Property	505,645	538,209	526,770	531,340	592,532
Alarm Management	71,764	71,300	66,410	66,410	69,533
Training Coordination	129,462	113,535	162,040	162,040	370,720
Planning and Research	151,230	140,040	153,705	153,655	166,501
Crime Prevention	229,736	242,271	240,070	238,880	241,330
<b>Total Expenses</b>	<b>\$ 4,458,685</b>	<b>\$ 4,555,942</b>	<b>\$ 5,543,679</b>	<b>\$ 5,535,526</b>	<b>\$ 6,343,626</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	4,001,355	4,066,977	4,537,800	4,537,800	5,341,525
Supplies & Contractual	457,330	451,465	707,879	699,726	852,101
Capital Outlay	-	37,500	298,000	298,000	150,000
<b>Total Expenses</b>	<b>\$ 4,458,685</b>	<b>\$ 4,555,942</b>	<b>\$ 5,543,679</b>	<b>\$ 5,535,526</b>	<b>\$ 6,343,626</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	154,813	134,671	155,000	146,000	135,000
Total Expenses	4,458,685	4,555,942	5,543,679	5,535,526	6,343,626
<b>Net Operating Result</b>	<b>\$ (4,303,872)</b>	<b>\$ (4,421,271)</b>	<b>\$ (5,388,679)</b>	<b>\$ (5,389,526)</b>	<b>\$ (6,208,626)</b>

### COST PER CAPITA





## Counseling Services

### ***PURPOSE STATEMENT***

Gilbert Youth and Adult Resources provides a comprehensive counseling program to Gilbert residents referred by the Gilbert Police Department, Gilbert Municipal Court, or Gilbert Fire Department in order to improve quality of life, assist victims of crime, and reduce offender recidivism. Services provided include crisis intervention, victim assistance, domestic violence counseling, substance abuse assessment and referral, and youth and adult diversion programming.

### ***ACCOMPLISHMENTS FY 2013***

- ◆ More than 4,200 clients were provided with services
- ◆ 100 crisis calls were handled by staff
- ◆ More than 1,200 victims were offered services
- ◆ Provided 14 community youth diversion classes, 11 adolescent life fundamentals classes, and 11 adolescent drug and alcohol classes

### ***OBJECTIVES FY 2014***

- ◆ Provide a minimum of 20,000 units of individual, family, and group counseling (one unit is 30 minutes of counseling)
- ◆ Provide an adolescent life fundamentals program
- ◆ Provide services to at least 4,500 citizens
- ◆ Offer services to a minimum of 1,200 victims
- ◆ Respond to all crisis calls within 30 minutes of request by police and fire
- ◆ Maintain a recidivism rate of less than 5% on domestic violence offenses
- ◆ Maintain a recidivism rate of less than 10% on juvenile status offenses (alcohol, tobacco, and curfew) for juvenile offenders who complete the Gilbert diversion program
- ◆ Maintain or reduce the number of juvenile criminal offenses per thousand residents
- ◆ Conduct all court ordered counseling services within 30 days of court appearance/order

### ***BUDGET NOTES***

Personnel costs increase as a result of the implementation of the Classification and Compensation study. Contractual and supply budgeted expenses were reduced due to historical analysis of expenses.

<b><i>PERFORMANCE MEASURES</i></b>	<b><i>Actual FY 2011</i></b>	<b><i>Actual FY 2012</i></b>	<b><i>Projected FY 2013</i></b>	<b><i>Anticipated FY 2014</i></b>
Counseling units of service – individual and group	20,967	21,336	18,832	19,000
Cost per counseling unit	\$31.39	\$35.79	\$38.35	\$49.38
Victims offered services	1,395	1,392	1,166	1,200
Number of crisis calls handled	99	86	104	100
Average callout response time	21.00 min.	25.12 min.	24.00 min.	25.00 min.
% of youth violence referrals completing the program successfully	95%	95%	95%	95%
Total clients served	4,775	4,761	4,311	4,500



## Counseling Services

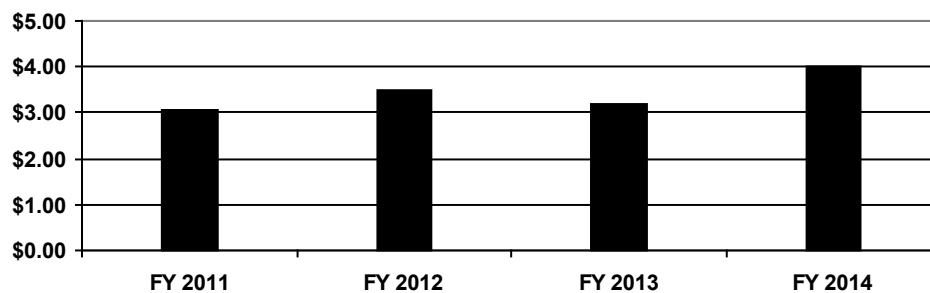
<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Counseling Services	9.50	9.50	9.50	9.50	9.50
<b>Total Personnel</b>	9.50	9.50	9.50	9.50	9.50

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Counseling Services	658,172	763,678	714,205	722,284	938,234
<b>Total Expenses</b>	\$ 658,172	\$ 763,678	\$ 714,205	\$ 722,284	\$ 938,234

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	620,944	703,376	691,600	691,600	912,129
Supplies & Contractual	37,228	60,302	22,605	30,684	26,105
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 658,172	\$ 763,678	\$ 714,205	\$ 722,284	\$ 938,234

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	379,687	386,416	380,000	325,000	325,000
Total Expenses	658,172	763,678	714,205	722,284	938,234
<b>Net Operating Result</b>	\$ (278,485)	\$ (377,262)	\$ (334,205)	\$ (397,284)	\$ (613,234)

### COST PER CAPITA





## Investigations

### **PURPOSE STATEMENT**

The Gilbert Police Department Investigations Division is dedicated to apprehending and prosecuting offenders as well as resolving investigations in a timely and thorough manner. Comprised of the Violent Crimes Unit, Child / Sex Crimes Unit, Property Crimes Unit and Intelligence Unit, the Criminal Investigations Division investigates complex felony crimes, including: homicide, sexual assault, child abuse/endangerment, robbery, burglary, theft, drug trafficking and racketeering.

### **ACCOMPLISHMENTS FY 2013**

- ◆ Solved numerous armed robberies, aggravated assaults, sexual assaults, and homicide cases
- ◆ Worked jointly with other agencies and specialty units to apprehend violent offenders involved in shootings, stabbings, and kidnap cases
- ◆ Staffed an intelligence detective at the multi-agency East Valley Gang and Criminal Information Fusion Center
- ◆ Proactively worked to investigate Internet - based crimes against children via the Internet Crimes Against Children (ICAC) program
- ◆ Served several ICAC search warrants and apprehended suspects downloading child pornography
- ◆ Provided information and data to other units within the police department, via Compstat, to enhance proactive enforcement and crime prevention
- ◆ Exceeded national average for clearance rates for violent crimes

- ◆ Exceeded national average for clearance rates for property crimes

### **OBJECTIVES FY 2014**

- ◆ Maintain or exceed a clearance rate that is higher than the national average for crimes of violence
- ◆ Maintain or exceed a clearance rate that is higher than the national average for property crimes
- ◆ Maintain or exceed a clearance rates on crimes of violence compared to previous year
- ◆ Maintain or exceed a clearance rates on property offenses compared to previous year
- ◆ Verify address information on all registered sex offenders registered in Gilbert within time limits established by policy and law based on classification

### **BUDGET NOTES**

Personnel costs increase as a result of the implementation of the Classification and Compensation study. Also included are increases in contractual expenses for general investigation as a result of an intergovernmental agreement (IGA) with the City of Mesa for crime scene analysis. Under the new agreement, Mesa will provide full drug screens, faster turnaround times, and DNA analysis.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Clearance rate – violent crimes	70.2%	89.7%	28.0%	35.0%
Clearance rate – property crimes	45.3%	51.7%	46.0%	50.0%
Total number of cases	698	874	980	1,127
Total number of arrests/complaints	419	573	450	527
Total number of cases inactivated	252	330	300	338
Percentage of cases inactivated	36.1%	37.8%	29.2%	30.0%
Total number of search warrants	122	64	66	70
Total Special Investigations Team cases	198	186	190	195



## Investigations

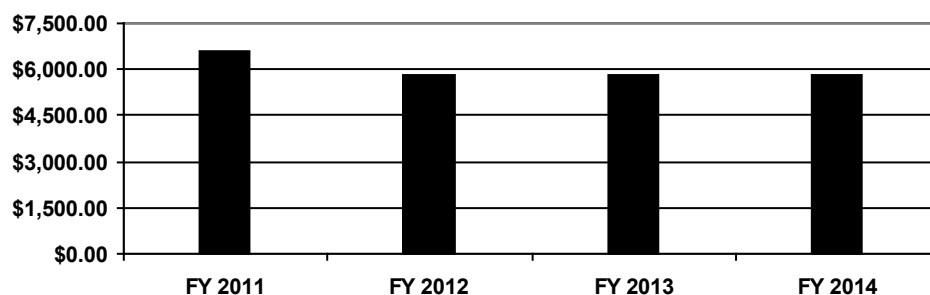
<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
General Investigations	3.00	3.00	3.00	4.00	4.00
Special Investigations	6.00	6.00	6.00	6.00	6.00
Persons Crimes - CSCU	10.00	10.00	10.00	9.00	9.00
Property Crimes	10.00	10.00	10.00	10.00	10.00
Intel and Analysis Unit	6.00	7.00	8.00	9.00	9.00
Persons Crimes - VCU	8.00	8.00	7.00	7.00	7.00
Total Sworn	36.00	36.00	36.00	37.00	37.00
Total Civilian	7.00	8.00	8.00	8.00	8.00
<b>Total Personnel</b>	<b>43.00</b>	<b>44.00</b>	<b>44.00</b>	<b>45.00</b>	<b>45.00</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
General Investigations	432,250	613,100	1,145,385	1,096,599	1,215,153
Special Investigations	603,551	701,014	669,965	664,855	822,693
Persons Crimes - CSCU	991,973	1,000,786	1,033,905	1,030,405	1,150,230
Property Crimes	1,033,148	1,113,281	1,200,840	1,199,407	1,375,555
Intel and Analysis Unit	630,958	686,102	813,465	814,516	911,314
Persons Crimes - VCU	931,293	959,415	888,770	884,045	1,064,502
<b>Total Expenses</b>	<b>\$ 4,623,173</b>	<b>\$ 5,073,698</b>	<b>\$ 5,752,330</b>	<b>\$ 5,689,827</b>	<b>\$ 6,539,447</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	4,262,335	4,613,441	4,802,275	4,802,275	5,557,757
Supplies & Contractual	360,838	460,257	950,055	887,552	981,690
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 4,623,173</b>	<b>\$ 5,073,698</b>	<b>\$ 5,752,330</b>	<b>\$ 5,689,827</b>	<b>\$ 6,539,447</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	200	3,726	-	8,300	-
Total Expenses	4,623,173	5,073,698	5,752,330	5,689,827	6,539,447
<b>Net Operating Result</b>	<b>\$ (4,622,973)</b>	<b>\$ (5,069,972)</b>	<b>\$ (5,752,330)</b>	<b>\$ (5,681,527)</b>	<b>\$ (6,539,447)</b>

### COST PER CASE





***PURPOSE STATEMENT***

The Gilbert Police Department Special Weapons and Tactics (SWAT) is a part-time unit that provides tactical support to other Police Department units and assists with executing high-risk search warrants, barricaded suspects, hostage situations, or any incident in which there is increased danger to the public.

***ACCOMPLISHMENTS FY 2013***

- ◆ Using federal funds through a UASI grant, tactical training equipment was obtained for SWAT operators to increase their proficiencies when dealing with high risk incidents. Two small tactical robots and CBRN (Chemical, Biological, Radiological, Nuclear) suits were acquired
- ◆ Successfully resolved all tactical operations without injury or loss of life to officers or innocent persons, and without injury or loss of life to suspects caused by SWAT operators
- ◆ Fully - trained all entry and precision rifle team members in hostage rescue through the Mesa Police Department SWAT Unit's Hostage Rescue School

***OBJECTIVES FY 2014***

- ◆ Provide one unit training day per month for Entry Team, Precision Rifle Operators, Tactical Negotiations Team, and tactical entry officers
- ◆ Provide one four-hour block of firearms training/month for entry and precision rifle operators
- ◆ Provide one additional four-hour block of firearms – sniper training to precision rifle operators and entry breachers
- ◆ Provide Basic SWAT School to new unit members
- ◆ Acquire equipment needed to interface directly with cellular telephone providers to increase our effectiveness at locating missing or kidnapped persons, in addition increasing our anti-terrorism capability

***BUDGET NOTES***

The personnel costs associated with SWAT are strictly callout pay. No police officers are assigned to this cost center. A grant proposal was submitted for the Urban Areas Security Initiative (UASI) grant funds to purchase of chemical, biological, radiological, nuclear (CBRN) suits designed to allow SWAT operators the ability to enter Chemical, Biological, Radiological, or Nuclear environments. The proposal also requested funds for two small tactical robots that can be used to scout high risk environments, ahead of the SWAT operators. Based on this, personnel expenses have been reduced for FY 2014. The net impact on the FY 2014 budget is a reduction of approximately 21%.

<b><i>PERFORMANCE MEASURES</i></b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
% of special operations members trained in knowledge, skills, and abilities	100%	100%	100%	100%
Number of special operations members completing the course of instruction	32	28	30	30
Number of tactical operations	14	7	11	12
Training hours	260	260	260	260





## SWAT

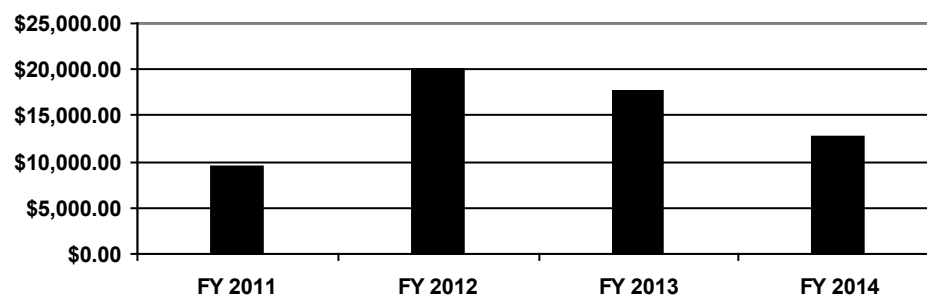
<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
SWAT	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	0.00	0.00	0.00	0.00	0.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
SWAT	133,927	140,808	195,525	195,315	153,539
<b>Total Expenses</b>	\$ 133,927	\$ 140,808	\$ 195,525	\$ 195,315	\$ 153,539

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	45,256	54,585	101,370	101,370	58,604
Supplies & Contractual	88,671	86,223	94,155	93,945	94,935
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 133,927	\$ 140,808	\$ 195,525	\$ 195,315	\$ 153,539

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	-	-	-	-	-
Total Expenses	133,927	140,808	195,525	195,315	153,539
<b>Net Operating Result</b>	\$ (133,927)	\$ (140,808)	\$ (195,525)	\$ (195,315)	\$ (153,539)

### COST PER TACTICAL OPERATION





## Contracted Services

### ***PURPOSE STATEMENT***

The Town of Gilbert has entered into two separate intergovernmental agreements (IGA) with Maricopa County – Animal Control and Incarceration. Animal Control promotes and protects health, safety, and welfare of pets and people. Incarceration is provided as a punishment for crimes committed and a deterrent for future crime.

### ***ACCOMPLISHMENTS FY 2013***

- ◆ Initiated research into a local in-house holding facility project to achieve better service efficiency and possible cost savings
- ◆ Continued to see lowered incarceration costs compared to prior years with the continuation of programs implemented by the Gilbert courts

### ***OBJECTIVES FY 2014***

- ◆ Continue terms of IGA with Maricopa County for FY 2014 incarceration and animal control services until contract expiration
- ◆ Monitor and research cost effectiveness of Animal Control contractual services versus implementing in-house program
- ◆ Continue working with Chandler Police Department on local holding facility feasibility project

### ***BUDGET NOTES***

Incarceration booking fees and housing rates have been adjusted lower by the county for FY 2014 after a significant increase in FY 2013. The net impact to the FY 2014 budget is a reduction of approximately 5%.

<b><i>PERFORMANCE MEASURES</i></b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Calls for Animal Control service	1,833	407	400	400
Cost per call – Animal Control	\$76.25	\$353.72	\$359.92	\$370.81
Cost per capita – Animal Control	\$0.65	\$0.66	\$0.64	\$0.64
Daily inmate housing rates	\$71.66	\$73.54	\$85.91	\$78.94
Cost per capita - Incarceration	\$9.67	\$6.30	\$6.27	\$7.07



## Contracted Services

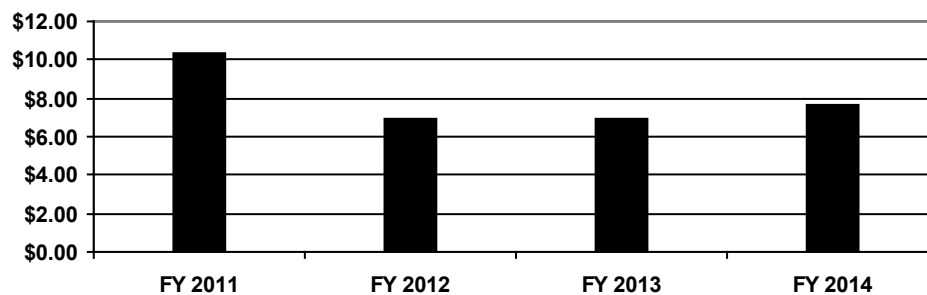
<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Animal Control	0.00	0.00	0.00	0.00	0.00
Incarceration	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Animal Control	139,773	143,966	148,325	143,966	148,325
Incarceration	2,063,890	1,383,478	1,750,000	1,420,000	1,650,000
<b>Total Expenses</b>	<b>\$ 2,203,663</b>	<b>\$ 1,527,444</b>	<b>\$ 1,898,325</b>	<b>\$ 1,563,966</b>	<b>\$ 1,798,325</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	-	-	-	-	-
Supplies & Contractual	2,203,663	1,527,444	1,898,325	1,563,966	1,798,325
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 2,203,663</b>	<b>\$ 1,527,444</b>	<b>\$ 1,898,325</b>	<b>\$ 1,563,966</b>	<b>\$ 1,798,325</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	1,328,609	1,739,249	1,250,000	800,120	800,000
Total Expenses	2,203,663	1,527,444	1,898,325	1,563,966	1,798,325
<b>Net Operating Result</b>	<b>\$ (875,054)</b>	<b>\$ 211,805</b>	<b>\$ (648,325)</b>	<b>\$ (763,846)</b>	<b>\$ (998,325)</b>

### COST PER CAPITA - CONTRACTED SERVICES



## Fire Department

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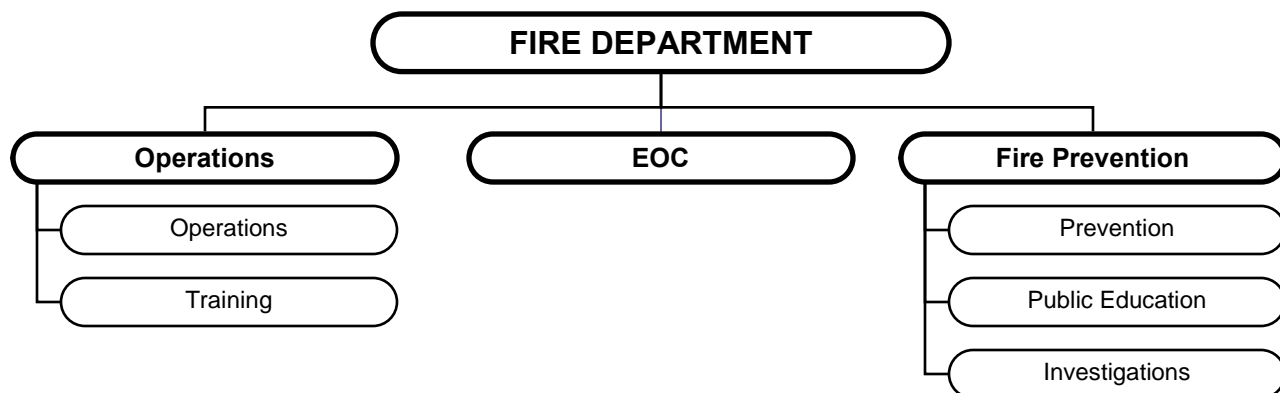
Fire Department Summary  
Fire Operations  
Fire Prevention

**DEPARTMENT DESCRIPTION**

The Gilbert Fire Department provides unconditional protection against natural and man-made crises through community education, fire code compliance, emergency management, fire suppression, rescue, and emergency medical services.

**GOALS FY 2014**

- ◆ Contribute to keeping Gilbert a safe and prepared community through effective and efficient emergency response, by:
  - ✓ educating the community with key behaviors for life and property safety;
  - ✓ facilitating the training and credentialing of volunteers to directly provide disaster and daily operations support
- ◆ Continue the development of assets and response capability for catastrophic emergency management
- ◆ Maintain skill and competency of all Fire Department personnel
- ◆ Improve employee efficiency through the development and utilization of technology
- ◆ Support the strategic initiative of Long and Short Term Balanced Financial Plans by optimizing the use of department resources

**ORGANIZATIONAL CHART**



## Fire Department

<b>PERSONNEL BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	6.00	6.00	6.00	6.00	6.00
Operations	182.00	182.00	182.00	182.00	186.00
Prevention	6.50	6.50	6.50	6.50	6.50
Emergency Operations	2.50	2.50	2.50	2.50	2.50
<b>Total Personnel</b>	<b>197.00</b>	<b>197.00</b>	<b>197.00</b>	<b>197.00</b>	<b>201.00</b>

<b>EXPENSES BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	599,481	665,823	665,495	683,188	716,134
Operations	18,375,930	19,599,602	19,964,441	19,981,452	23,282,468
Prevention	604,744	635,098	668,955	664,015	750,932
Emergency Operations	282,841	284,437	268,365	258,242	320,201
<b>Total Expenses</b>	<b>\$ 19,862,996</b>	<b>\$ 21,184,960</b>	<b>\$ 21,567,256</b>	<b>\$ 21,586,897</b>	<b>\$ 25,069,735</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	17,374,294	18,719,164	19,134,080	19,134,080	22,553,125
Supplies & Contractual	2,488,702	2,450,476	2,433,176	2,452,817	2,516,610
Capital Outlay	-	15,320	-	-	-
<b>Total Expenses</b>	<b>\$ 19,862,996</b>	<b>\$ 21,184,960</b>	<b>\$ 21,567,256</b>	<b>\$ 21,586,897</b>	<b>\$ 25,069,735</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	1,378,320	1,198,636	1,203,150	1,200,350	1,227,290
Total Expenses	19,862,996	21,184,960	21,567,256	21,586,897	25,069,735
<b>Net Operating Result</b>	<b>\$(18,484,676)</b>	<b>\$(19,986,324)</b>	<b>\$(20,364,106)</b>	<b>\$(20,386,547)</b>	<b>\$(23,842,445)</b>



## Operations

### ***PURPOSE STATEMENT***

The Fire Operations Division is dedicated to protecting the lives and property of our citizens and those who visit Gilbert. We will strive to provide emergency services that meet or exceed national and local standards while maximizing the use of available resources.

### ***ACCOMPLISHMENTS FY 2013***

- ◆ Maintained a sub four-minute response time average to emergency incidents
- ◆ Implemented an electronic process for collecting, storing and querying patient care and other field generated data (FIREDOX)
- ◆ Completed a number of communications upgrades in fire stations and apparatus
- ◆ Planned and executed a point of dispensing exercise in support of the town's emergency preparedness activities
- ◆ Delivered required training sessions that meet or exceed local, state and national standards for firefighters and emergency medical providers
- ◆ Expanded utilization of volunteers in support of field operations and other department services
- ◆ Successfully completed department-wide initiative of reducing fire unit out of service time by 10% - realized 13%
- ◆ Inspected all fire hydrants in the town of Gilbert
- ◆ Launched a department-wide initiative to complete a self-assessment process in order to apply for accreditation through the Commission on Fire Accreditation International

- ◆ Delivered Emergency Operations Center training to designated town employees
- ◆ Completed all construction - related work on Fire Station #10

### ***OBJECTIVES FY 2014***

- ◆ Maintain a sub four-minute response time average to emergency incidents
- ◆ Provide training to all operations personnel in order to maintain the minimum requirements of 60 hours per quarter
- ◆ Plan and execute a functional Emergency Operations Center (EOC) exercise
- ◆ Complete self-assessment process in order to apply for accreditation through the Commission on Fire Accreditation International
- ◆ Continue to look for opportunities to implement processes that improve effectiveness and efficiency
- ◆ Begin engineering for Fire Station #7 capital project
- ◆ Identify and employ metrics related to fiscal and operational effectiveness
- ◆ Staff and deploy an additional 40-hour fire company

### ***BUDGET NOTES***

Personnel costs increase as a result of the implementation of the Classification and Compensation study. In addition, four full-time personnel (one captain, one engineer, two firefighters) positions were approved to staff a fire company that will assist in emergency service delivery 40 hours per week.

<b><i>PERFORMANCE MEASURES</i></b>	<b><i>Actual FY 2011</i></b>	<b><i>Actual FY 2012</i></b>	<b><i>Projected FY 2013</i></b>	<b><i>Anticipated FY 2014</i></b>
Average response time from apparatus en route to on scene (travel time)	3 minutes 37 seconds	3 minutes 49 seconds	3 minutes 47 seconds	3 minutes 50 seconds
Average time from dispatch to fire unit en route (turnout time)	1 minute 2 seconds	1 minute 1 second	1 minute 7 seconds	1 minute 7 seconds
% of time second due fire unit arrives within 6 minutes (travel time)	86%	80%	77%	80%
Training hours per operations employee	275	319	230	300
Structure fires per 1,000 population	0.63	0.55	0.38	0.35
Total volunteer participation hours	20,434	20,873	21,027	21,391
Value, in dollars, of volunteer support	\$445,916	\$454,823	\$465,542	\$475,736



## Operations

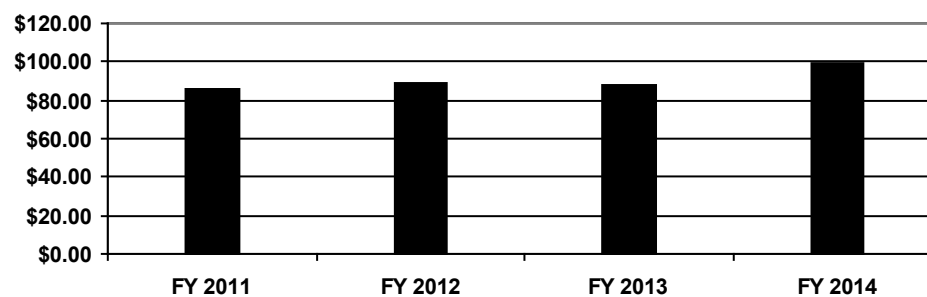
<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Training	6.00	6.00	6.00	6.00	6.00
Operations	176.00	176.00	176.00	176.00	180.00
<b>Total Personnel</b>	<b>182.00</b>	<b>182.00</b>	<b>182.00</b>	<b>182.00</b>	<b>186.00</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Training	685,743	764,738	786,660	776,662	850,699
Operations	17,690,187	18,834,864	19,177,781	19,204,790	22,431,769
<b>Total Expenses</b>	<b>\$ 18,375,930</b>	<b>\$ 19,599,602</b>	<b>\$ 19,964,441</b>	<b>\$ 19,981,452</b>	<b>\$ 23,282,468</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	16,056,629	17,293,691	17,720,220	17,720,220	20,933,772
Supplies & Contractual	2,319,301	2,290,591	2,244,221	2,261,232	2,348,696
Capital Outlay	-	15,320	-	-	-
<b>Total Expenses</b>	<b>\$ 18,375,930</b>	<b>\$ 19,599,602</b>	<b>\$ 19,964,441</b>	<b>\$ 19,981,452</b>	<b>\$ 23,282,468</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	1,335,050	1,128,451	1,163,150	1,129,650	1,172,290
Total Expenses	18,375,930	19,599,602	19,964,441	19,981,452	23,282,468
<b>Net Operating Result</b>	<b>\$(17,040,880)</b>	<b>\$(18,471,151)</b>	<b>\$(18,801,291)</b>	<b>\$(18,851,802)</b>	<b>\$(22,110,178)</b>

### COST PER CAPITA





**PURPOSE STATEMENT**

To make our community a safe place to visit and work by embracing fire prevention principles through fire plan review, community service education, fire code compliance, and fire investigation. This is accomplished through partnering with various elements of our community including local businesses and development, schools, and residents.

**ACCOMPLISHMENTS FY 2013**

- ◆ Ensured permit compliance of fire protection systems (sprinkler, alarm, hood) by plotting addresses on a GIS map as a quick reference guide for fire prevention
- ◆ Plotted all low and high hazard occupancies in GIS with PDF information and aerial reference to indicate the status of the occupancy
- ◆ Created a quarterly fire inspection report for the State Fire Marshal's Office per MOU (memorandum of understanding) requirements
- ◆ Conducted a six-month inspection on all hood systems to ensure proper cleaning and certification
- ◆ Created an electronic safety survey form for FIREDOX to be used by fire crews when performing low hazard occupancy surveys
- ◆ Upgraded all mobile computers within fire prevention
- ◆ Added an accelerant K-9 through an IGA with the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) to assist fire investigations in determining cause of suspicious fires
- ◆ Provided various life safety programs addressing smoke detectors, drowning prevention, car seat safety, bicycle helmet safety and school talks reaching more than 14,500 citizens

**OBJECTIVES FY 2014**

- ◆ Conduct annual fire inspection of all high hazard occupancies within the Town of Gilbert. Fire operations will conduct annual safety surveys on all low hazard occupancies
- ◆ Create a fire safety cooking campaign to educate citizens and reduce the hazards associated with cooking related fires
- ◆ Establish an online payment plan for fire permits
- ◆ Import all Tier 2 data into Firehouse system and plot on GIS maps
- ◆ Create a system to identify permits in need of renewal for follow up by fire inspectors
- ◆ Coordinate with Gilbert Police Department to create job specific standard operating procedures for fire investigators

**BUDGET NOTES**

During FY 2013, Council authorized the addition of an accelerant canine dog to aid in the fire investigation process. Costs related to the new canine, Spring, were added to the FY 2014 budget. Personnel costs increase due to the implementation of the Classification and Compensation study.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
% of total commercial occupancies inspected	30%	42%	40%	80%
Arson fires per 1,000 population	0.050	0.045	0.035	0.040
Public education contacts per 1,000 population	71	85	64	70



## Prevention

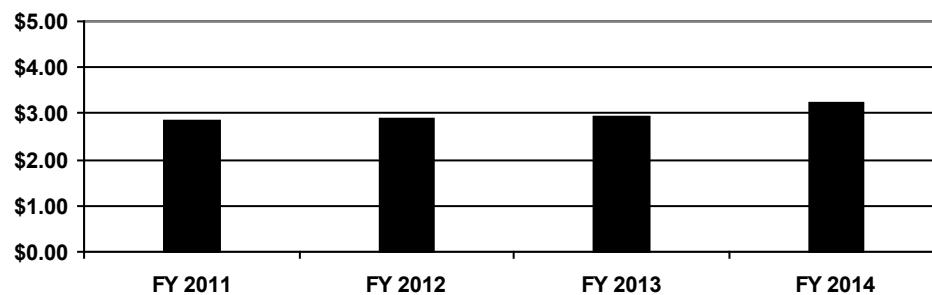
<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Prevention	5.50	5.50	5.50	5.50	5.50
Public Education	1.00	1.00	1.00	1.00	1.00
Investigations	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Prevention	489,134	514,736	545,565	539,912	596,602
Public Education	102,678	104,052	104,320	103,011	123,405
Investigations	12,932	16,310	19,070	21,092	30,925
<b>Total Expenses</b>	<b>\$ 604,744</b>	<b>\$ 635,098</b>	<b>\$ 668,955</b>	<b>\$ 664,015</b>	<b>\$ 750,932</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	547,527	567,648	569,540	569,540	665,742
Supplies & Contractual	57,217	67,450	99,415	94,475	85,190
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 604,744</b>	<b>\$ 635,098</b>	<b>\$ 668,955</b>	<b>\$ 664,015</b>	<b>\$ 750,932</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	30,674	57,944	30,000	56,900	45,000
Total Expenses	604,744	635,098	668,955	664,015	750,932
<b>Net Operating Result</b>	<b>\$ (574,070)</b>	<b>\$ (577,154)</b>	<b>\$ (638,955)</b>	<b>\$ (607,115)</b>	<b>\$ (705,932)</b>

**ANNUAL FIRE PREVENTION COST PER CAPITA**



## **Parks and Recreation**

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Parks and Recreation Summary

Parks and Open Space

Aquatics

Recreation Centers

Recreation Programs

## DEPARTMENT DESCRIPTION

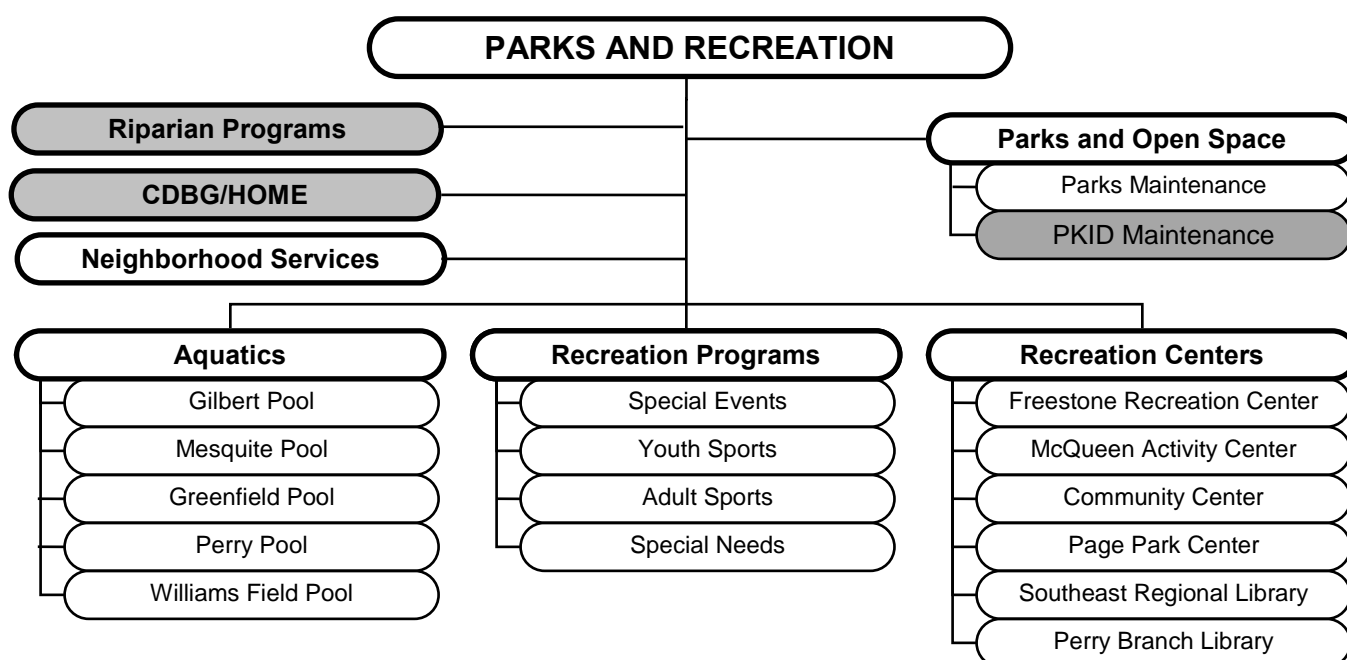
The Parks and Recreation Department provides opportunities for the community to develop skills, learn, exercise, grow, compete, and to accomplish and enjoy a wide-range of leisure pursuits. The Department activities include park and recreation services, programs, activities, and facilities for the community. Department programs include Aquatics, Adult Sports, Special Events, Riparian Programs, Concerts in the Parks, Youth Sports, and Special Needs Programming. Contracted concession services are offered at various park and facility sites, including Freestone Railroad and Rip City Batting Cages at Freestone Park. The department works closely with the Parks, Recreation and Library Services Advisory Board, and the Human Relations Commission, and the Arts, Cultural and Tourism Board.

Major facilities and park area resources maintained and managed by the department include: the Freestone Recreation Center, McQueen Park Activity Center, Gilbert Community Center, Page Park Center, meeting rooms at the Southeast Regional Library, Freestone Park, Crossroads Park, McQueen Park, Nichols Park, Discovery Park, Cosmo Park, Zanjero Park, Riparian Preserve, Gilbert Soccer Complex, Water Tower Park, 11 neighborhood parks, and five swimming pools. Additional recreation and municipal areas maintained by the department include 11 parkway improvement districts, the trail system, Civic Center Complex and the South Area Service Center grounds. The department also oversees social service contracts, administers the Community Development Block Grant (CDBG) program, and oversees library contracts.

## GOALS FY 2014

- ◆ Increase volunteerism and citizen involvement in the upkeep of park facilities and trails
- ◆ Complete the 10-year Parks and Recreation Master Plan
- ◆ Update the Capital Improvement Plan to reflect high priority infrastructure upgrades and repair projects
- ◆ Work with Gilbert and Higley Public Schools to create a marketing partnership for recreation programming
- ◆ Complete the first series of “Wildly Important Goals” (WIGs) as part of the town’s commitment to the Four Disciplines of Execution

## ORGANIZATIONAL CHART





## Parks and Recreation

<b>PERSONNEL BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	7.55	7.55	7.55	8.60	9.85
Neighborhood Services	1.00	1.00	1.00	1.00	1.00
Parks and Open Space	29.36	29.86	30.83	30.83	31.88
Aquatics	20.38	20.42	20.42	20.42	20.42
Recreation Centers	35.27	35.54	35.54	35.54	37.50
Recreation Programs	6.57	6.07	6.82	6.82	6.82
<b>Total Personnel</b>	<b>100.13</b>	<b>100.44</b>	<b>102.16</b>	<b>103.21</b>	<b>107.47</b>

<b>EXPENSES BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	626,220	705,448	668,165	703,329	1,039,622
Neighborhood Services	101,875	107,317	106,659	106,659	105,793
Parks and Open Space	3,599,477	3,767,154	3,777,865	3,923,937	4,275,342
Aquatics	703,393	752,151	881,093	904,658	1,059,541
Recreation Centers	5,067,336	5,177,096	5,438,863	5,445,810	6,141,642
Recreation Programs	714,878	755,824	841,065	808,971	980,559
<b>Total Expenses</b>	<b>\$ 10,813,179</b>	<b>\$ 11,264,990</b>	<b>\$ 11,713,710</b>	<b>\$ 11,893,364</b>	<b>\$ 13,602,499</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	4,319,792	4,619,676	4,854,270	4,854,270	5,765,851
Supplies & Contractual	6,493,387	6,645,314	6,859,440	7,039,094	7,836,648
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 10,813,179</b>	<b>\$ 11,264,990</b>	<b>\$ 11,713,710</b>	<b>\$ 11,893,364</b>	<b>\$ 13,602,499</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	2,953,294	2,967,164	3,346,110	3,285,150	3,285,520
Total Expenses	10,813,179	11,264,990	11,713,710	11,893,364	13,602,499
<b>Net Operating Result</b>	<b>\$ (7,859,885)</b>	<b>\$ (8,297,826)</b>	<b>\$ (8,367,600)</b>	<b>\$ (8,608,214)</b>	<b>\$ (10,316,979)</b>



## Parks and Open Space

### **PURPOSE STATEMENT**

To provide clean, safe, and well-maintained parks, and open space areas for the residents of Gilbert and visiting patrons. Major services include baseball and softball fields, multi-purpose play areas, playgrounds, sport courts (volleyball, tennis, basketball), skate park, dog parks, lakes, trails, and picnic areas. Park facilities and services add to community livability and enhance the quality of life in Gilbert.

### **ACCOMPLISHMENTS FY 2013**

- ◆ Major infrastructure projects initiated at Freestone Park include replacement ball field lights, replacement of four outdoor basketball courts, and replacement of the large play structure
- ◆ Grant obtained to pay for construction of a shade structure at the Crossroads Dog Park
- ◆ Renewed the Cosmo Memorial Brick Program and relocated the site to an enhanced location within the park
- ◆ Completed improvements to Crossroads Park concession building
- ◆ Successfully worked with various volunteer groups to assist with park and trail maintenance projects
- ◆ Completed a project to resolve excessive slope erosion at Nichols Park
- ◆ Initiated a new park inspection program

### **OBJECTIVES FY 2014**

- ◆ Update the Gilbert "Parks Handbook," which includes standards, task frequencies, inspection schedules, and maintenance schedules
- ◆ Complete the major renovation projects currently underway at Freestone Park
- ◆ Replace aging mower equipment with new units
- ◆ Begin trail improvements to the Heritage Trail (Consolidated Canal) from the Western Canal to Warner Road
- ◆ Begin trail improvements to the Western Canal west of McQueen Road
- ◆ Add additional trail crossing signals
- ◆ Begin design and construction for a section of trail adjacent to the 202 Santan Freeway from 1/4 mile east of Lindsay to Discovery Park
- ◆ Create a formal Adopt-A-Park program
- ◆ Enhance training for park rangers

### **BUDGET NOTES**

Personnel costs increased due to the implementation of the Classification and Compensation study along with an increase in seasonal hours approved for the grounds maintenance worker classification. Approximately \$200,000 in one-time funding was allocated to address various maintenance concerns in the parks.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Increase Ramada rentals	746	771	800	950



## Parks and Open Space

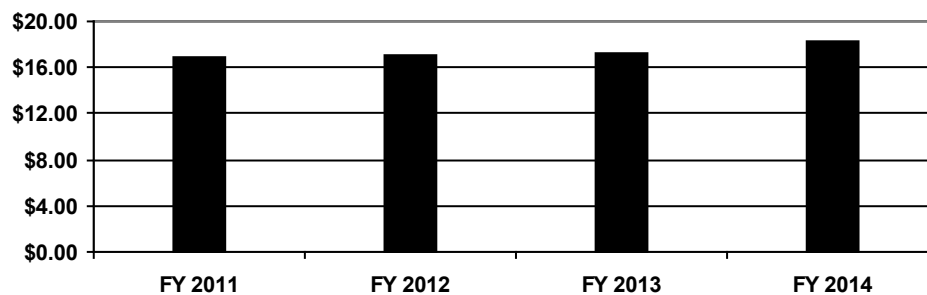
<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Parks and Open Space	29.36	29.86	30.83	30.83	31.88
<b>Total Personnel</b>	<b>29.36</b>	<b>29.86</b>	<b>30.83</b>	<b>30.83</b>	<b>31.88</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Parks and Open Space	3,599,477	3,767,154	3,777,865	3,923,937	4,275,342
<b>Total Expenses</b>	<b>\$ 3,599,477</b>	<b>\$ 3,767,154</b>	<b>\$ 3,777,865</b>	<b>\$ 3,923,937</b>	<b>\$ 4,275,342</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	1,516,410	1,632,220	1,702,160	1,702,160	1,851,728
Supplies & Contractual	2,083,067	2,134,934	2,075,705	2,221,777	2,423,614
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 3,599,477</b>	<b>\$ 3,767,154</b>	<b>\$ 3,777,865</b>	<b>\$ 3,923,937</b>	<b>\$ 4,275,342</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	328,338	434,762	541,150	572,400	572,220
Total Expenses	3,599,477	3,767,154	3,777,865	3,923,937	4,275,342
<b>Net Operating Result</b>	<b>\$ (3,271,139)</b>	<b>\$ (3,332,392)</b>	<b>\$ (3,236,715)</b>	<b>\$ (3,351,537)</b>	<b>\$ (3,703,122)</b>

### COST PER CAPITA



**PURPOSE STATEMENT**

To provide a variety of aquatics programs for the community to include swimming lessons, swim team, dive team, public swimming, and pool rentals. The aquatics programs contribute to community livability by providing important summer activities for both youth and adults of Gilbert.

**ACCOMPLISHMENTS FY 2013**

- ◆ Slide steps at Mesquite Aquatic Center renovated
- ◆ Added a pre-season swim team at Greenfield Pool in April
- ◆ Added an early swim lesson session at Greenfield Pool in May
- ◆ Achieved record participation in swim team (1,430 swimmers) in 2012
- ◆ Increased staff training for parent/tot, swim lessons, swim team, and dive team programs
- ◆ All diving boards refurbished by the manufacturer

**OBJECTIVES FY 2014**

- ◆ Complete extensive upgrades and repairs to Mesquite Aquatic Center to include decking and plaster
- ◆ Expand pool rentals by offering Sunday rentals all summer
- ◆ Introduce special events to increase public swim attendance
- ◆ Increase public swimming participation by 10% from calendar year 2012
- ◆ Increase swim lesson participation by 10% from calendar year 2012
- ◆ Increase dive team participation by 10% from calendar year 2012

**BUDGET NOTES**

Staffing levels remain at the same level as FY 2013. Implementation of the Classification and Compensation study along with other personnel related cost increases resulted in a rise in the Personnel costs for FY 2014. A one-time budget of \$75,000 is included for the demolition of Gilbert pool due to the age and condition of the pool. Staff is coordinating with Gilbert Public Schools to coordinate this project. Due to the age of the pools, repair and maintenance costs have been increasing in order to keep the pools safe and operational.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Increase attendance at recreational swim	35,901	36,297	40,000	42,000





## Aquatics

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Gilbert Pool	0.05	0.05	0.05	0.05	0.05
Mesquite Pool	5.95	5.96	5.96	5.96	5.96
Greenfield Pool	4.92	4.93	4.93	4.93	4.93
Perry Pool	4.60	4.61	4.61	4.61	4.61
Williams Field Pool	4.86	4.87	4.87	4.87	4.87
<b>Total Personnel</b>	<b>20.38</b>	<b>20.42</b>	<b>20.42</b>	<b>20.42</b>	<b>20.42</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Gilbert Pool	14,888	24,297	15,175	26,815	78,657
Mesquite Pool	204,869	190,891	263,699	276,958	298,082
Greenfield Pool	177,025	190,945	201,948	203,285	235,812
Perry Pool	146,424	161,958	186,523	185,566	218,047
Williams Field Pool	160,187	184,060	213,748	212,034	228,943
<b>Total Expenses</b>	<b>\$ 703,393</b>	<b>\$ 752,151</b>	<b>\$ 881,093</b>	<b>\$ 904,658</b>	<b>\$ 1,059,541</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	482,216	511,956	669,810	669,810	759,373
Supplies & Contractual	221,177	240,195	211,283	234,848	300,168
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 703,393</b>	<b>\$ 752,151</b>	<b>\$ 881,093</b>	<b>\$ 904,658</b>	<b>\$ 1,059,541</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	383,236	398,893	467,750	466,050	466,500
Total Expenses	703,393	752,151	881,093	904,658	1,059,541
<b>Net Operating Result</b>	<b>\$ (320,157)</b>	<b>\$ (353,258)</b>	<b>\$ (413,343)</b>	<b>\$ (438,608)</b>	<b>\$ (593,041)</b>



## Recreation Centers

### ***PURPOSE STATEMENT***

Recreation centers provide clean, safe, and well-maintained indoor recreational facilities for a wide variety of activities and events. Services include an extensive class program for all ages, fitness and wellness activities, gymnasiums, sports opportunities, community events, rentals, public meetings, and forums. Centers also provide space for senior programs and meals, social service office space, and various other community uses. The amenities and programs offered at the centers add to the livability of Gilbert and enhance the quality of life.

### ***ACCOMPLISHMENTS FY 2013***

- ◆ Enhanced marketing by introducing a new center-based newsletter for residents
- ◆ Resurfaced and restriped the parking lot at Freestone Recreation Center
- ◆ Initiated renovation project to repair the McQueen Park Activity Center floors
- ◆ Initiated a comprehensive review of center policies and procedures
- ◆ Special needs cheerleading team was awarded the Gold medal at the state competition for Special Olympics
- ◆ Conducted a 10-year anniversary celebration for Freestone Recreation Center
- ◆ Center security enhanced by adding additional surveillance cameras

### ***OBJECTIVES FY 2014***

- ◆ Complete flooring and foundation repairs at the McQueen Park Activity Center
- ◆ Complete roofing repairs at the Freestone Recreation Center
- ◆ Increase participation at Freestone Recreation Center by 10%
- ◆ Review and update the fee structure for centers
- ◆ Obtain new lift to enhance facility maintenance
- ◆ Install a permanent digital sign on Guadalupe Road for Freestone Recreation Center
- ◆ Complete the comprehensive review of center policies and procedures

### ***BUDGET NOTES***

One-time funding for FY 2014 includes \$200,000 for additional library resource material, \$100,000 for replacement computers at the libraries, and \$47,900 for library repair and maintenance including carpet and painting. Southeast Regional and Perry Branch Library are staffed by Maricopa County according to an IGA with the county. Additional staffing includes a custodian and additional recreation leader hours at Freestone Recreation Center. Personnel costs increase as a result of the additional hours as well as the implementation of the Classification and Compensation study.

<b><i>PERFORMANCE MEASURES</i></b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Increase annual participation at Freestone Recreational Center	212,030	236,141	238,000	240,000



## Recreation Centers

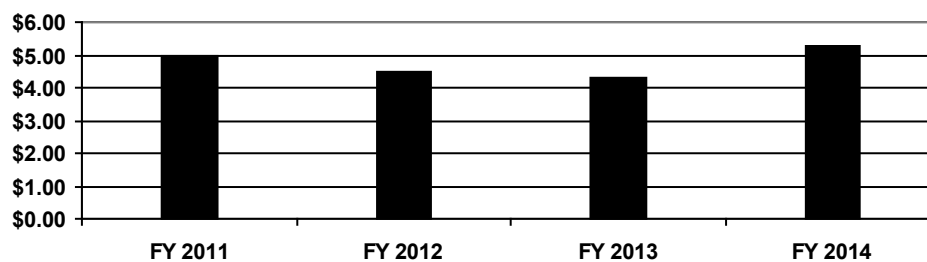
<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Community Center	5.30	5.19	5.19	5.57	5.57
McQueen Activity Center	9.02	8.86	8.86	8.87	8.87
Page Park Center	1.38	0.41	0.41	0.00	0.00
Freestone Recreation Center	18.04	17.30	17.30	17.31	19.27
Southeast Regional Library	1.53	3.78	3.78	3.79	3.79
Perry Branch Library	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>35.27</b>	<b>35.54</b>	<b>35.54</b>	<b>35.54</b>	<b>37.50</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Community Center	335,364	330,628	308,404	316,392	391,787
McQueen Activity Center	506,660	412,792	456,126	462,361	553,114
Page Park Center	17,187	23,564	29,781	30,413	13,021
Freestone Recreation Center	1,052,747	1,061,703	1,040,642	1,026,011	1,261,700
Southeast Regional Library	2,259,097	2,402,266	2,614,700	2,621,423	2,904,811
Perry Branch Library	896,281	946,143	989,210	989,210	1,017,209
<b>Total Expenses</b>	<b>\$ 5,067,336</b>	<b>\$ 5,177,096</b>	<b>\$ 5,438,863</b>	<b>\$ 5,445,810</b>	<b>\$ 6,141,642</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	1,318,015	1,385,945	1,402,250	1,402,250	1,689,966
Supplies & Contractual	3,749,321	3,791,151	4,036,613	4,043,560	4,451,676
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 5,067,336</b>	<b>\$ 5,177,096</b>	<b>\$ 5,438,863</b>	<b>\$ 5,445,810</b>	<b>\$ 6,141,642</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	1,736,023	1,626,476	1,759,050	1,689,700	1,641,000
Total Expenses	5,067,336	5,177,096	5,438,863	5,445,810	6,141,642
<b>Net Operating Result</b>	<b>\$ (3,331,313)</b>	<b>\$ (3,550,620)</b>	<b>\$ (3,679,813)</b>	<b>\$ (3,756,110)</b>	<b>\$ (4,500,642)</b>

### COST PER PARTICIPANT - FREESTONE RECREATION CENTER





## Recreation Programs

### ***PURPOSE STATEMENT***

Recreation programs include sports, special events and leisure activities for residents and visitors of Gilbert. Recreation programs contribute to community livability, promote physical fitness, increase learning, teach leadership skills, increase community involvement, and provide numerous social and community benefits.

### ***ACCOMPLISHMENTS FY 2013***

- ◆ Department events staff took the lead role in coordinating the 2012 Gilbert Days Parade
- ◆ The Spring Ball Program registered 790 participants for 2012, a 5% increase compared to 2011
- ◆ Took over full responsibility from the Development Services Department for all special events permitting for Gilbert
- ◆ Department staff initiated 500 contacts with local businesses to survey their satisfaction with Gilbert's services and to find ways to enhance their events, programs and business ventures
- ◆ Achieved record participation in adult basketball leagues from 53 to 56 teams
- ◆ Added adult basketball league for participants aged 35 and above
- ◆ Gilbert Days Softball Tournament was successful in retaining participation of 107 teams
- ◆ Increased both teams and participation in all of the softball tournaments from 152 teams in FY 2012 to 167 in FY 2013

### ***OBJECTIVES FY 2014***

- ◆ Continue to enhance and streamline the permit process for special events
- ◆ Special events staff will contribute to tourism in Gilbert through the coordination and facilitation of additional private promoter special events in the community
- ◆ Achieve record participation for the Gilbert Days Softball Tournament
- ◆ Increase partnerships with school districts, charter schools, businesses, and local organizations

### ***BUDGET NOTES***

Personnel costs increase as a result of the implementation of the Classification and Compensation study along with other adjustments to benefit rates. No additional staff was added for FY 2014. Supplies and contractual budget appropriations increase due to an increase in the number of special events conducted. A corresponding revenue has also been budgeted to offset this increase in expenditures.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Increase the number of community event sponsors supporting Town of Gilbert special events by 10% each year	37	42	48	58



## Recreation Programs

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Youth Sports	1.38	0.86	0.86	0.86	0.86
Adult Sports	1.71	1.71	1.71	1.71	1.71
Special Events Admin	2.59	2.82	3.57	3.57	3.57
Special Events	0.00	0.00	0.00	0.00	0.00
Special Needs	0.70	0.68	0.68	0.68	0.68
Outdoor Programs	0.19	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>6.57</b>	<b>6.07</b>	<b>6.82</b>	<b>6.82</b>	<b>6.82</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Youth Sports	92,600	91,139	67,780	68,689	86,612
Adult Sports	233,397	235,920	233,867	235,957	267,697
Special Events Admin	316,405	353,923	264,610	264,610	301,061
Special Events	-	20,048	225,660	190,860	269,410
Special Needs	32,920	39,519	49,148	48,855	55,779
Outdoor Programs	39,556	15,275	-	-	-
<b>Total Expenses</b>	<b>\$ 714,878</b>	<b>\$ 755,824</b>	<b>\$ 841,065</b>	<b>\$ 808,971</b>	<b>\$ 980,559</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	378,537	377,195	425,140	425,140	505,234
Supplies & Contractual	336,341	378,629	415,925	383,831	475,325
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 714,878</b>	<b>\$ 755,824</b>	<b>\$ 841,065</b>	<b>\$ 808,971</b>	<b>\$ 980,559</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	505,697	506,955	578,160	557,000	605,800
Total Expenses	714,878	755,824	841,065	808,971	980,559
<b>Net Operating Result</b>	<b>\$ (209,181)</b>	<b>\$ (248,869)</b>	<b>\$ (262,905)</b>	<b>\$ (251,971)</b>	<b>\$ (374,759)</b>

## Non-Departmental

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Non-Departmental Summary

The General Fund non-departmental section of the budget captures all expenditures that are not directly contributed to a business unit.

## **Transportation**

Transportation consists of the contract with Phoenix-Mesa Gateway Airport. The mission of Phoenix-Mesa Gateway Airport is to develop a safe, efficient, economical and environmentally acceptable air transportation facility.

## **Outside Agencies**

The purpose of Outside Agencies is to augment funding for various social service agencies that provide service in Gilbert. The funding allocations for FY 2014 are as follows:

Boys/Girls Club Gilbert Branch	\$ 123,000
Gilbert CAP Program	121,000
Gilbert Senior Center	21,000
Salvation Army	9,000
Central AZ Shelter Services	5,000
Save The Family	5,000
East Valley Men's Center	5,000
La Mesita Family Shelter	5,000
A New Leaf, EMPOWER Program	5,000
United Food Bank	3,000
Mayfield Alternative Youth Center	3,000

In addition, Council authorized funding to the Gilbert Historical Museum in the amount of \$51,500.

## **Miscellaneous**

### **Insurance**

This is the General Fund portion of the Public Entity Insurance package. Policies include Police Liability, Auto Liability, Auto Damage, Contractor's Equipment, Property, General Liability, and General Excess.

### **Tuition Reimbursement**

Based on historical usage, \$150,000 is budgeted to reimburse employees of the General Fund for tuition expenses. This is capped at \$5,000 per employee per fiscal year. Pre-authorization is required for all classes.

### **Copy Services**

For FY 2014, all appropriations related to Copy Services are located in Non-Departmental. New software was installed in late FY 2013 to determine usage by employee. Once fully implemented, the most efficient way to allocate costs will be determined.

## **Contingency**

Contingency is budgeted for emergencies and unforeseen events at the time of budget approval. Contingency for FY 2014 was calculated to equal the unassigned fund balance after all reserves were identified. Contingency transactions up to \$25,000 can be authorized by the Office of Management and Budget Director and transactions up to \$50,000 can be authorized by the town manager. Contingency transactions over \$50,000 must be authorized by Council. Council will be provided with a quarterly update of all approved contingency transactions.

## **Economic Development Reserve**

The adopted budget includes an Economic Development Reserve. This reserve recognizes the importance of investment in local economic development activities. Per Policy Statement 2011-005, Gilbert shall annually budget an Economic Development Reserve of \$5 million in the General Fund for the purpose of supporting economic development activities in Gilbert. Utilization of this funding will occur within existing town policies on expenditures and use of funding.

## **Capital Projects**

The budget for Capital Projects is determined by the 2013-2018 Capital Improvement Program that was adopted by Council on June 6, 2013. The following projects require General Fund funding for FY 2014:

Permitting System	\$ 2,000,000
Heritage Trail Middle Section	1,616,000
Western Canal Trail	1,173,000
Commerce Avenue Drainage	1,157,000
Freestone Ball Field Lighting	543,000
Pool Repairs	422,000
Police App and Network Support	404,000
Human Resources System	355,000
Fire Station 7	325,000
Powerline Trail Drainage	212,000
Fire Station Connectivity	116,000
Intersection & Circulation Plan	10,000

In FY 2014, new accounting practices were implemented that charged the CIP expenditures directly to the funding source. Prior to FY 2014, CIP funding was handled through inter-fund transfers. More detail on these CIP projects can be found in the Capital Improvements section of this document.



## Non-Departmental

<b>PERSONNEL</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
No Personnel Allocations	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	0.00	0.00	0.00	0.00	0.00

<b>EXPENSES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Transportation	979,860	1,262,740	547,700	629,215	350,000
Outside Agencies	390,420	393,786	389,500	413,222	356,500
Capital Projects	-	-	-	-	8,333,000
Other	2,144,249	2,776,188	3,392,270	3,350,096	3,447,860
ED Reserve	-	-	5,000,000	-	5,000,000
Contingency	-	-	11,800,000	5,400,000	8,044,000
<b>Total Expenses</b>	<b>\$ 3,514,529</b>	<b>\$ 4,432,714</b>	<b>\$ 21,129,470</b>	<b>\$ 9,792,533</b>	<b>\$ 25,531,360</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	-	308,091	-	-	-
Supplies & Contractual	3,514,529	4,108,974	21,129,470	9,792,533	17,620,360
Capital Outlay	-	15,649	-	-	7,911,000
<b>Total Expenses</b>	<b>\$ 3,514,529</b>	<b>\$ 4,432,714</b>	<b>\$ 21,129,470</b>	<b>\$ 9,792,533</b>	<b>\$ 25,531,360</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	42,699	340,511	-	15,000	-
Total Expenses	3,514,529	4,432,714	21,129,470	9,792,533	25,531,360
<b>Net Operating Result</b>	<b>\$ (3,471,830)</b>	<b>\$ (4,092,203)</b>	<b>\$ (21,129,470)</b>	<b>\$ (9,777,533)</b>	<b>\$ (25,531,360)</b>



## **Enterprise Funds**

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Enterprise Funds Summary

Water

Wastewater

Environmental Services - Residential

Environmental Services - Commercial

## FUNDS DESCRIPTION

Enterprise funds are designed to allow a government operation to reflect a financial picture similar to a business enterprise. Gilbert operates these funds on the philosophy that the fees charged will cover 100% of the cost of these services – including cost of internal support from the General Fund.

Included in the Enterprise Fund type are:

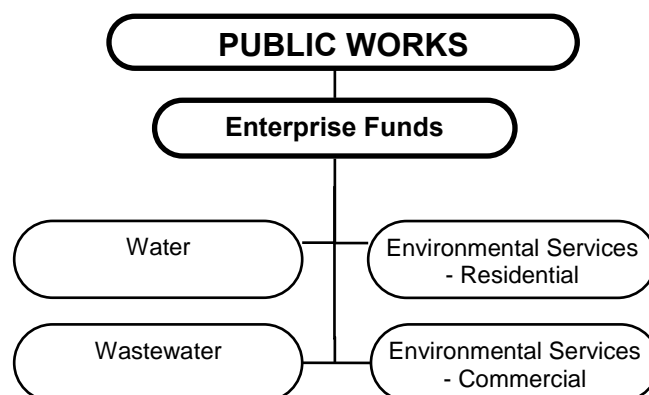
<b>Water</b>	Ensure a safe, dependable water supply
<b>Wastewater</b>	Provide a safe, dependable wastewater collection/treatment system, and a reclaimed water reuse system
<b>Environmental Services:</b>	
<b>Residential</b>	Manage the integrated solid waste operation to provide environmentally sound collection and disposal of solid waste for residential customers
<b>Commercial</b>	Manage the integrated solid waste operation to provide environmentally sound collection and disposal of solid waste for commercial customers

## FUND ACTIVITY

The following is a statement of revenue, expenses, and transfers for the enterprise funds based on the adopted budget for FY 2014.

	<b>Water</b>	<b>Wastewater</b>	<b>Environmental Services Residential</b>	<b>Commercial</b>
Total Operating Revenues	\$ 37,036,000	\$ 23,037,500	\$ 14,878,000	\$ 2,432,000
Total Operating Expenses	(39,162,388)	(19,198,412)	(16,291,101)	(2,080,359)
Operating Income (Loss)	<u>\$ (2,126,388)</u>	<u>\$ 3,839,088</u>	<u>\$ (1,413,101)</u>	<u>\$ 351,641</u>
Non-Operating Revenues (Expenses)	-	-	-	-
Income (Loss) Before Transfers	<u>\$ (2,126,388)</u>	<u>\$ 3,839,088</u>	<u>\$ (1,413,101)</u>	<u>\$ 351,641</u>
Operating Transfers In	180,000	920,000	155,000	-
Operating Transfers Out	(7,813,305)	(6,554,818)	(1,912,703)	(310,390)
Net Income	<u>\$ (9,759,693)</u>	<u>\$ (1,795,730)</u>	<u>\$ (3,170,804)</u>	<u>\$ 41,251</u>

## ORGANIZATIONAL CHART





## Enterprise Funds

<b>PERSONNEL BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Water	118.25	119.25	118.25	118.20	118.20
Wastewater	40.68	41.68	41.68	41.68	44.68
Environmental Svc-Residential	72.22	71.22	71.72	71.72	76.22
Environmental Svc-Commercial	6.78	7.28	7.28	7.28	7.28
Irrigation	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>237.93</b>	<b>239.43</b>	<b>238.93</b>	<b>238.88</b>	<b>246.38</b>

<b>EXPENSES BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Water	21,945,675	23,245,413	28,883,628	28,781,537	39,162,388
Wastewater	13,219,758	13,321,625	16,425,735	16,290,952	19,198,412
Environmental Svc-Residential	10,088,919	10,742,108	12,685,724	12,754,776	16,291,101
Environmental Svc-Commercial	1,784,858	1,785,243	1,914,500	1,908,202	2,080,359
Irrigation	10,739	-	-	-	-
<b>Total Expenses</b>	<b>\$ 47,049,949</b>	<b>\$ 49,094,389</b>	<b>\$ 59,909,586</b>	<b>\$ 59,735,466</b>	<b>\$ 76,732,260</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	15,372,080	15,561,884	15,908,093	15,908,093	18,239,539
Supplies & Contractual	31,643,405	33,429,631	43,425,493	43,529,790	44,045,261
Capital Outlay	34,464	102,874	576,000	297,583	14,447,460
<b>Total Expenses</b>	<b>\$ 47,049,949</b>	<b>\$ 49,094,389</b>	<b>\$ 59,909,586</b>	<b>\$ 59,735,466</b>	<b>\$ 76,732,260</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	77,226,856	79,319,777	78,643,000	77,816,200	77,383,500
Transfers In	1,181,695	1,928,334	1,165,000	1,165,000	1,255,000
<b>Total Sources</b>	<b>\$ 78,408,551</b>	<b>\$ 81,248,111</b>	<b>\$ 79,808,000</b>	<b>\$ 78,981,200</b>	<b>\$ 78,638,500</b>
Total Expenses	47,049,949	49,094,389	59,909,586	59,735,466	76,732,260
Transfers Out	17,574,846	16,665,311	21,020,630	20,487,630	16,591,216
<b>Total Uses</b>	<b>\$ 64,624,795</b>	<b>\$ 65,759,700</b>	<b>\$ 80,930,216</b>	<b>\$ 80,223,096</b>	<b>\$ 93,323,476</b>
<b>Net Operating Result</b>	<b>\$ 13,783,756</b>	<b>\$ 15,488,411</b>	<b>\$ (1,122,216)</b>	<b>\$ (1,241,896)</b>	<b>\$(14,684,976)</b>

## **Water**

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Water Summary  
Conservation  
Production  
Quality  
Distribution  
Metering  
Utility Customer Service  
Public Works Administration  
Utility Locates  
Water Resources  
Non-Departmental

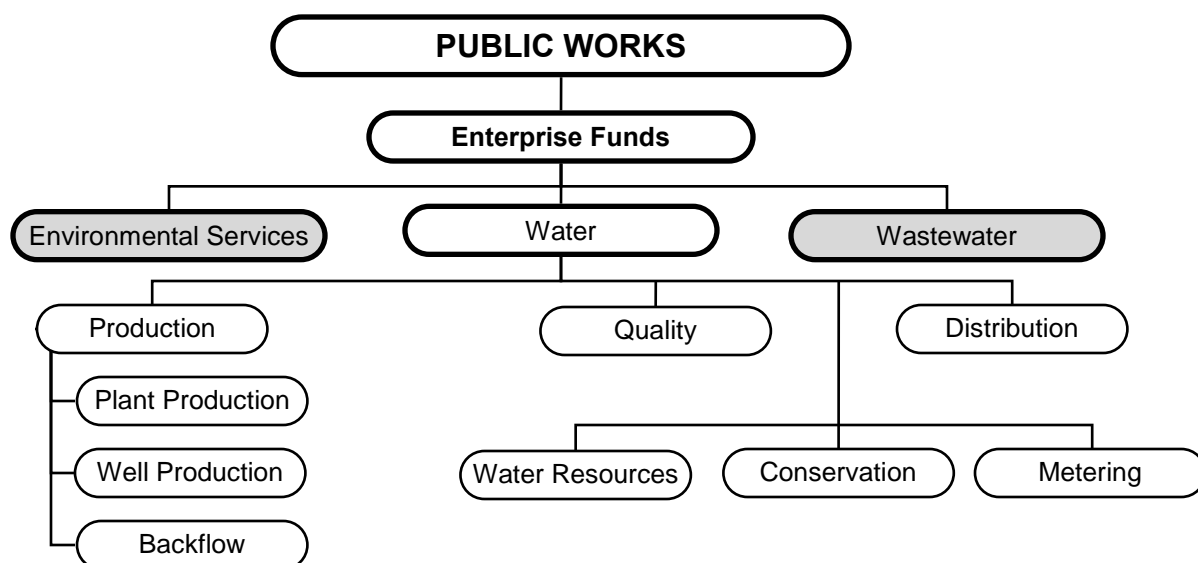
## **FUND DESCRIPTION**

The Town of Gilbert's Water Fund is financed and operated in a manner similar to private business enterprises. The mission of the Water Division is to ensure a safe and dependable water supply for all residents, businesses, and visitors of Gilbert. The division ensures compliance with the Department's Goals, Gilbert Strategic Plan, Gilbert Code, and local, state, and federal regulations. The Water Division maintains the necessary tools, equipment, and properly trained and skilled personnel in order to meet the public's expectations and resolve problems at the appropriate staff level.

## **GOALS FY 2014**

- ◆ To provide a long term (100-year) supply of quality water to meet demands while complying with State-mandated water supply regulations
- ◆ Implement Water Production/Distribution Master Plan to ensure a continued safe and dependable water supply
- ◆ Ensure compliance with all federal, state, and local regulations
- ◆ Minimize ground water withdrawal
- ◆ Assist in the Capital Improvement Plan/Program to ensure future water production and infrastructure needs are met
- ◆ No Notices of Violation issued against the Town and no Public Notifications due to failure to meet Drinking Water Standards
- ◆ Minimize inconveniences to customers by immediately handling interruptions in service
- ◆ Protect the large investment in the infrastructure by continuously assessing its condition and acting appropriately to maintain and extend its useful life
- ◆ Educate the public to enhance public understanding and appreciation for the importance of water and related sustainability issues
- ◆ Seek Green methods to lower operating costs and postpone the need for rate increases

## **ORGANIZATIONAL CHART**





# Water

<b>PERSONNEL BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	2.00	2.00	1.00	1.00	1.00
Conservation	3.00	3.00	3.00	3.00	3.00
Production	37.25	38.25	38.25	38.20	40.20
Quality	6.00	6.00	6.00	6.00	6.00
Distribution	13.00	13.00	13.00	12.00	13.00
Metering	26.00	26.00	26.00	26.00	26.00
Utility Customer Service	13.50	18.00	18.00	18.00	18.00
Public Works Administration	12.50	8.00	7.00	7.00	4.00
Utility Locates	5.00	5.00	5.00	6.00	6.00
Water Resources	0.00	0.00	1.00	1.00	1.00
<b>Total Personnel</b>	<b>118.25</b>	<b>119.25</b>	<b>118.25</b>	<b>118.20</b>	<b>118.20</b>

<b>EXPENSES BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	485,763	730,793	346,167	385,706	446,365
Conservation	278,961	269,288	267,627	265,225	381,799
Production	11,573,624	12,673,966	10,560,000	10,802,105	10,139,554
Quality	506,475	516,502	603,139	539,112	824,108
Distribution	1,572,689	1,172,083	1,671,986	1,725,361	1,849,834
Metering	2,680,726	3,156,265	3,796,397	3,555,998	3,954,074
Utility Customer Service	569,528	596,049	624,130	624,130	693,020
Public Works Administration	407,141	320,796	237,845	237,845	260,280
Utility Locates	238,879	210,340	202,045	202,045	234,110
Water Resources	-	-	5,181,322	5,051,040	5,190,990
Non-Departmental	3,631,889	3,599,331	5,392,970	5,392,970	15,188,254
<b>Total Expenses</b>	<b>\$ 21,945,675</b>	<b>\$ 23,245,413</b>	<b>\$ 28,883,628</b>	<b>\$ 28,781,537</b>	<b>\$ 39,162,388</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	6,514,501	6,676,923	6,746,247	6,746,247	7,640,134
Supplies & Contractual	15,431,174	16,543,628	21,907,381	21,765,331	21,551,794
Capital Outlay	-	24,862	230,000	269,959	9,970,460
<b>Total Expenses</b>	<b>\$ 21,945,675</b>	<b>\$ 23,245,413</b>	<b>\$ 28,883,628</b>	<b>\$ 28,781,537</b>	<b>\$ 39,162,388</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	38,267,349	38,576,239	37,907,000	37,239,000	37,036,000
Transfers In	159,396	234,183	90,000	90,000	180,000
<b>Total Sources</b>	<b>\$ 38,426,745</b>	<b>\$ 38,810,422</b>	<b>\$ 37,997,000</b>	<b>\$ 37,329,000</b>	<b>\$ 37,216,000</b>
Total Expenses	21,945,675	23,245,413	28,883,628	28,781,537	39,162,388
Transfers Out	8,691,161	7,957,664	11,547,910	9,463,910	7,813,305
<b>Total Uses</b>	<b>\$ 30,636,836</b>	<b>\$ 31,203,077</b>	<b>\$ 40,431,538</b>	<b>\$ 38,245,447</b>	<b>\$ 46,975,693</b>
<b>Net Operating Result</b>	<b>\$ 7,789,909</b>	<b>\$ 7,607,345</b>	<b>\$ (2,434,538)</b>	<b>\$ (916,447)</b>	<b>\$ (9,759,693)</b>

***PURPOSE STATEMENT***

To ensure Gilbert's water supply is used in the most efficient manner, and that Gilbert complies with state regulations regarding water conservation, which includes meeting the target gallons per person per day water use of 205 gallons.

***ACCOMPLISHMENTS FY 2013***

- ◆ Hosted the town's second 4th grade water education festival for Gilbert Public Schools students
- ◆ Continued partnership with the Alliance for Water Efficiency to recommend water efficiency standards for new plumbing and irrigation products
- ◆ Held 2nd "Fix A Leak Week" race in partnership with Arizona Municipal Water Users Association
- ◆ Continued partnership with the town Parks and Recreation Department to reduce water usage in the Parkway Maintenance Improvement Districts (PKID) neighborhoods
- ◆ Continued the partnership with the Town Streets and Parks and Recreation departments on conservation measures through area-based water use budgets

***OBJECTIVES FY 2014***

- ◆ Reinstate and increase HOA water budget program
- ◆ Increase youth education programs and outreach to include more grade levels
- ◆ Maintain compliance with the Arizona Department of Water Resources Non Per Capita Conservation Program
- ◆ Partner with neighboring cities to achieve cost savings on regional water conservation projects and messaging campaigns

***BUDGET NOTES***

The FY 2014 budget includes increases for the implementation of the Classification and Compensation study. Supplies and contractual includes increases for one-time expenses related to regional studies and conservation programs.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
# of students participating in educational programs	2,598	2,910	1,780	3,000
Residential audits	323	343	123	200
Commercial audits	16	11	5	15



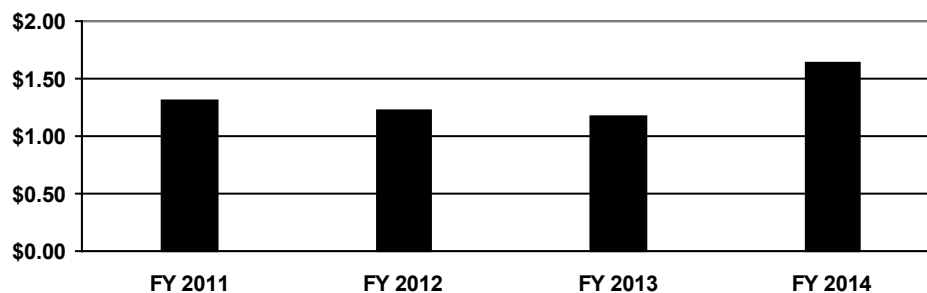
## Conservation

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Conservation	3.00	3.00	3.00	3.00	3.00
<b>Total Personnel</b>	3.00	3.00	3.00	3.00	3.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Conservation	278,961	269,288	267,627	265,225	381,799
<b>Total Expenses</b>	\$ 278,961	\$ 269,288	\$ 267,627	\$ 265,225	\$ 381,799

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	244,924	232,502	225,470	225,470	323,442
Supplies & Contractual	34,037	36,786	42,157	39,755	58,357
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 278,961	\$ 269,288	\$ 267,627	\$ 265,225	\$ 381,799

### COST PER CAPITA





***PURPOSE STATEMENT***

To facilitate the production of a safe and dependable water supply to meet all seasonal and daily demands for water. To meet all federal, state and local water quality requirements. Maintain sufficient water pressure throughout the town's water service area to meet all residential, commercial, fire and emergency needs.

***ACCOMPLISHMENTS FY 2013***

- ◆ Met the water demands of the community as well as maintained the water pressure in the four pressure zones without a significant or reportable water outage
- ◆ Maximized the use of surface water, only using groundwater to supplement total production or in time of emergency need
- ◆ Scheduled and monitored all sampling to meet designated EPA parameters and contaminants for quarterly and annual reports
- ◆ Arsenic Treatment sites used efficiently to maximize the water production from sites #14, #15, #21 and #25
- ◆ Scan monitors installed at the North Water Treatment Plant to better monitor water quality using new technology
- ◆ New Booster station reservoir at Ray/Recker Rds online in May, providing two million gallons more water storage/booster capacity
- ◆ SCADA system upgrades performed in-house saving the town money and strengthening our control systems
- ◆ Performed detailed repair and maintenance at north water plant to ensure use and extend life to equipment
- ◆ Upgraded north water plant fluoride feed system
- ◆ New belt filter press at Santan Plant

***OBJECTIVES FY 2014***

- ◆ Develop standard operating procedures and emergency response plan
- ◆ Actively emphasize methods and means for facilitating total water production, storage, and boosting capacity to meet customer daily demands
- ◆ Treat both surface/groundwater to meet all water quality regulations
- ◆ Maximize the use of surface water, only using groundwater to supplement total production or in time of emergency need
- ◆ Participate in design of water production facilities to ensure they meet the daily water demands
- ◆ Schedule and monitor sampling program for all designated EPA parameters and contamination
- ◆ Respond to emergency customer contacts within one hour to minimize customer service disruption and property damage, while reducing the possibility of system contamination
- ◆ Work instrumentally with other departments and divisions to maximize the use of resources and solve problems as quickly and efficient as possible
- ◆ Strong focus on cross training and safety training with personnel

***BUDGET NOTES***

The FY 2014 budget includes increases for the implementation of the Classification and Compensation study. Two new positions were added: electrician and an instrumentation technician. Supplies and contractual has been reduced as one-time projects/funds were utilized in FY 2013 and are no longer included in the FY 2014 budget. Capital outlay increases are related to equipment/vehicles. No rate increase for Water services was required for FY 2014.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Peak day demand (million gallons)	64	65	68	70
Daily average water production (million gallons)	42	43	43	44
# of exceeded Maximum Contaminant Levels for water quality parameters	0	0	0	0
Average % of ground water production	24%	24%	31%	26%
Average % of surface water production	76%	76%	69%	74%
# of incidents/down-time considered a water outage	0	0	0	0



## Production

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
North Plant Production	17.00	17.33	17.33	17.33	17.33
Santan Vista WTP	11.00	11.33	11.33	11.33	11.33
Well Production	7.00	7.34	7.34	7.34	9.34
Backflow	2.25	2.25	2.25	2.20	2.20
<b>Total Personnel</b>	<b>37.25</b>	<b>38.25</b>	<b>38.25</b>	<b>38.20</b>	<b>40.20</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
North Plant Production	4,321,426	5,586,340	4,883,854	5,492,460	4,319,655
Santan Vista WTP	4,668,928	4,063,167	2,102,420	2,128,221	2,287,287
Well Production	2,384,372	2,819,383	3,371,343	2,978,745	3,334,927
Backflow	198,898	205,076	202,383	202,679	197,685
<b>Total Expenses</b>	<b>\$ 11,573,624</b>	<b>\$ 12,673,966</b>	<b>\$ 10,560,000</b>	<b>\$ 10,802,105</b>	<b>\$ 10,139,554</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	2,492,629	2,730,048	2,812,290	2,812,290	3,229,536
Supplies & Contractual	9,080,995	9,943,918	7,622,710	7,838,356	6,724,558
Capital Outlay	-	-	125,000	151,459	185,460
<b>Total Expenses</b>	<b>\$ 11,573,624</b>	<b>\$ 12,673,966</b>	<b>\$ 10,560,000</b>	<b>\$ 10,802,105</b>	<b>\$ 10,139,554</b>

***PURPOSE STATEMENT***

To ensure Gilbert's drinking water supply is safe and dependable for all customers, and water quality meets or exceeds all local, state and federal regulations. Maintain Town's analytical laboratory operation in compliance with all applicable rules and regulations. Provide timely customer services to minimize drinking water quality discrepancy/issues.

***ACCOMPLISHMENTS FY 2013***

- ◆ Maintained 100% compliance with all drinking water regulations
- ◆ No Notices of Violation or Public Notifications issued due to failure to meet Drinking Water Standards
- ◆ Provided timely response to all customer complaints and inquiries
- ◆ Scheduled and sampled two water treatment plants and 17 wells meeting all sampling requirements
- ◆ Timely and accurate reporting of data to the appropriate agencies
- ◆ Publication of Consumer Confidence Report (CCR) in electronic format (first time for this format)
- ◆ Completed Operational Evaluation Report to address concern with elevated trihalomethane (THM) levels
- ◆ Maintained analytical lab compliance and certification with high productivity and accountability
- ◆ Record keeping and data entry into Laboratory Information Management System (LIMS) and Excel
- ◆ Provided increased levels of training to staff on technical and non-technical areas

***OBJECTIVES FY 2014***

- ◆ Maintain compliance with all drinking water regulations
- ◆ Provide timely response and resolution to all customer complaints and inquiries
- ◆ Maintain analytical lab compliance and certification
- ◆ Assure publication of Consumer Confidence Report (CCR) with accuracy and in a timely manner
- ◆ Fill Senior Chemist position, to be focused on optimization of chemical usage and plant performance
- ◆ Conduct study on THM reduction and install recommended procedural changes
- ◆ Cross train staff so all chemists are qualified and able to operate analytical instruments at the North Plant
- ◆ Provide increased testing for arsenic

***BUDGET NOTES***

The FY 2014 budget includes increases for the implementation of the Classification and Compensation study. A chemist position was reclassified as a Lead Chemist. Supplies and contractual increases relate to analytical testing to address a potential issue with THMs and for instrument repairs, maintenance, and replacement.

<b><i>PERFORMANCE MEASURES</i></b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Number of violations per year	0	0	0	0
Number of missed deadlines for compliance reports	0	0	0	0
Number of analyses performed in-house	22,451	18,661	18,630	18,994
Number of customer complaints	123	137	140	150
Percent of customer complaints resolved to their satisfaction	100%	100%	100%	100%
Percent deviated from annual department budget	4.49%	1.80%	1.80%	2.00%

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Quality	6.00	6.00	6.00	6.00	6.00
<b>Total Personnel</b>	6.00	6.00	6.00	6.00	6.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Quality	506,475	516,502	603,139	539,112	824,108
<b>Total Expenses</b>	\$ 506,475	\$ 516,502	\$ 603,139	\$ 539,112	\$ 824,108

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	345,975	370,571	391,120	391,120	480,349
Supplies & Contractual	160,500	145,931	212,019	147,992	343,759
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 506,475	\$ 516,502	\$ 603,139	\$ 539,112	\$ 824,108

***PURPOSE STATEMENT***

Water Distribution ensures the integrity of the town's water infrastructure by maintaining the water distribution system infrastructure and associated assets.

***ACCOMPLISHMENTS FY 2013***

- ◆ Continued cooperative fire hydrant exercising with the Gilbert Fire Department. Currently there are 11,630 hydrants in the system
- ◆ Maintained approximately \$200,000 worth of repair inventory- counting each piece on a quarterly basis and reporting out gains/losses to the Finance Division
- ◆ Successfully trained new field supervisor for distribution repair crew
- ◆ Obtained laptops for supervisor and lead workers for real time work orders to be seen remotely using wireless technology
- ◆ Successfully implemented a job order contract and worked successfully with contractor to replace more than 25 fire hydrants
- ◆ Successfully completed Wildly Important Goal (WIG) - painting nearly 300 fire hydrants in the Distribution system
- ◆ Successfully completed a long-range infrastructure replacement plan for Water Operations
- ◆ Recently hired a second supervisor and split the work group into to function groups assigned specific tasks, Maintenance/Repairs group and GPS/Valving/Locates group

***OBJECTIVES FY 2014***

- ◆ Work with contractor on fire hydrant replacement and new valve installation; funds are available for parts in order to be more aggressive with valve and hydrant replacement
- ◆ Obtain \$150,000 worth of hydrant and valve replacement parts and include in existing inventory for proper disbursement on Lucy work orders
- ◆ Obtain hydrant breakaway tool and utility body for truck, and change business practice of replacing hydrants to repairing/rebuilding hydrants
- ◆ Continue cooperative fire hydrant exercising with the Gilbert Fire Department
- ◆ Continue to maintain a parts inventory and accurate accounting of inventory; implement WIGS for additional inventory counts
- ◆ Consider implementation of automated flushing devices into system; review costs/maintenance associated
- ◆ Consider changes to existing stand by process

***BUDGET NOTES***

The FY 2014 budget includes increases for the implementation of the Classification and Compensation study. Supplies and contractual increases are associated with the implementation of maintenance programs and the replacement of failing equipment and/or outdated technology.

<b><i>PERFORMANCE MEASURES</i></b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
# of valves exercised	2,183	3,005	4,002	4,500
% of fire hydrants exercised/inspected	100	100	100	100
# of LUCITY work orders completed	2,264	1,262	2,055	2,100



## Distribution

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Distribution	13.00	13.00	13.00	12.00	13.00
<b>Total Personnel</b>	13.00	13.00	13.00	12.00	13.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Distribution	1,572,689	1,172,083	1,671,986	1,725,361	1,849,834
<b>Total Expenses</b>	\$ 1,572,689	\$ 1,172,083	\$ 1,671,986	\$ 1,725,361	\$ 1,849,834

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	813,449	793,616	806,610	806,610	896,208
Supplies & Contractual	759,240	353,605	760,376	800,251	953,626
Capital Outlay	-	24,862	105,000	118,500	-
<b>Total Expenses</b>	\$ 1,572,689	\$ 1,172,083	\$ 1,671,986	\$ 1,725,361	\$ 1,849,834

***PURPOSE STATEMENT***

To provide accurate and timely readings for accounting of all domestic water produced by Gilbert that is used for residential, commercial or industrial purposes, through installation of new meters and the monthly reading of existing meters. Complete all field operations of the Billing Department within required timelines.

***ACCOMPLISHMENTS FY 2013***

- ◆ Continued the meter maintenance program with a target of 10% of the systems meters being changed out. This program ensures collection of appropriate revenue and brings the town into compliance with Arizona Department of Water Resources guidelines for unaccounted for water
- ◆ Continued the large meter field testing program to ensure large meter accuracy
- ◆ Continued the zero consumption process to remove meters that have stopped registering on a weekly basis
- ◆ Acquired field laptops for a cost savings by going paperless

***OBJECTIVES FY 2014***

- ◆ Continue the small meter life cycle maintenance program based on consumption
- ◆ Assess data from the large meter testing program to ensure large meters are registering accurately
- ◆ Install meters in a timely manner to ensure accountability for water used
- ◆ Read every meter in Gilbert's water service area once a month
- ◆ Repair or replace all meters that stop registering water flow
- ◆ Continue research on AMR/AMI radio reading water meters to increase efficiency and increase data for water conservation and customer service purposes
- ◆ Bench test 10% of new meter shipments to ensure quality control

***BUDGET NOTES***

The FY 2014 budget includes increases for the implementation of the Classification and Compensation study. Supplies and contractual did not change significantly. No rate increase for Water Services was required for FY 2014.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
# of lock-offs for delinquent payment	6,604	8,925	5,628	4,276
# of work orders per year	23,795	32,508	29,245	30,881
Average meters read per cycle per reader	349	353	364	365
# of meter reads for the year	862,923	881,633	908,617	910,897
# of new meters installed	1,154	2,233	1,953	2,280
# of meters changed out	6,748	5,283	5,068	5,450



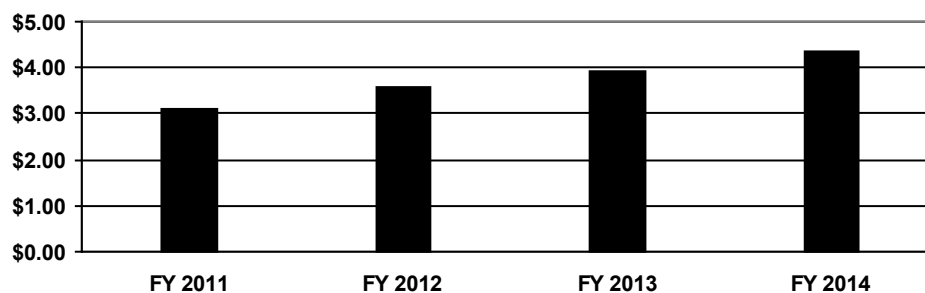
## Metering

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Metering	26.00	26.00	26.00	26.00	26.00
<b>Total Personnel</b>	26.00	26.00	26.00	26.00	26.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Metering	2,680,726	3,156,265	3,796,397	3,555,998	3,954,074
<b>Total Expenses</b>	\$ 2,680,726	\$ 3,156,265	\$ 3,796,397	\$ 3,555,998	\$ 3,954,074

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	1,539,000	1,516,593	1,522,110	1,522,110	1,660,287
Supplies & Contractual	1,141,726	1,639,672	2,274,287	2,033,888	2,293,787
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 2,680,726	\$ 3,156,265	\$ 3,796,397	\$ 3,555,998	\$ 3,954,074

### ANNUAL COST PER METER READ







## Utility Customer Service

### **PURPOSE STATEMENT**

The mission of the Utility Customer Service Division is to ensure accurate and timely billing of utility customers and to provide quality customer service to residents and the general public that contact the customer service center.

### **ACCOMPLISHMENTS FY 2013**

- ◆ Increased the number of auto-pay customers by focusing on offering this service to new customers
- ◆ Decreased the number of customers disconnected for nonpayment by proactively contacting them via phone or email
- ◆ Relocated utility customer service functions to 90 E. Civic Center Drive to provide for a variety of services at one location for customers and the general public
- ◆ Implemented advertising in utility bills to promote local businesses and raise revenue for non-profits to benefit the community
- ◆ Implemented a new cashiering system to allow customers to pay for several services with one Customer Service Professional
- ◆ Increased communication with Meter Services to allow for identification and back billing of accounts when a non-functioning meter is replaced

### **OBJECTIVES FY 2014**

- ◆ Implement an automated system to proactively contact delinquent customers to maintain our reduced level of disconnects for nonpayment
- ◆ Expand cross-training of staff to increase efficiencies and customer service

### **BUDGET NOTES**

The FY 2014 budget includes increases for the implementation of the Classification and Compensation study. Supplies and contractual decreased by approximately 3%.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
% of utility customers participating in auto-pay	12%	17%	24%	26%
% of utility customers signed up to view their utility billing statements online	13%	17%	17%	17%
Answer incoming calls within the American Water Works Association industry standard of 58 seconds	1:25	2:11	2:23	2:00
Maintain the abandoned call rate below the American Water Works Association industry standard of 5.8%	11%	15%	12%	10%



## Utility Customer Service

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Utility Customer Service	13.50	18.00	18.00	18.00	18.00
<b>Total Personnel</b>	13.50	18.00	18.00	18.00	18.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Utility Customer Service	569,528	596,049	624,130	624,130	693,020
<b>Total Expenses</b>	\$ 569,528	\$ 596,049	\$ 624,130	\$ 624,130	\$ 693,020

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	246,740	306,744	344,365	344,365	421,968
Supplies & Contractual	322,788	289,305	279,765	279,765	271,052
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 569,528	\$ 596,049	\$ 624,130	\$ 624,130	\$ 693,020



## Public Works Administration

### **PURPOSE STATEMENT**

The mission of Public Works Administration is to provide direction and oversight on all areas of Public Works operations and planning including: Water, Wastewater, Environmental Services, and Street Maintenance. Public Works Administration is committed to optimizing services to the community and providing prompt, courteous, and informed service to our external and internal customers.

### **ACCOMPLISHMENTS FY 2013**

- ◆ Completed Water/Wastewater/Reclaimed Water Master Plan update
- ◆ Completed installation of the belt filter press at Santan Vista Water Treatment Plant
- ◆ Completed initial long-range infrastructure plans for each operational area
- ◆ Successfully transitioned contract management duties over to purchasing office

### **OBJECTIVES FY 2014**

- ◆ Finalize long range infrastructure plans for each operational area including financial management analysis and funding plans
- ◆ Successfully transition Public Works management to permanent director
- ◆ Complete operational reviews, cost comparison modeling, and organizational analyses for each operational area to identify areas of optimization

### **BUDGET NOTES**

The FY 2014 budget shows a reduction in the number of FTEs. This reduction is a change in reporting/accounting procedure. These administrative positions are now being shown in the areas they serve: Wastewater, Environmental Services, and Streets. Supplies and contractual increased due to a one-time allocation for the water portion for a utility rate study.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Ratio of administration staff to total department	1:20.9	1:36.1	1:41.4	1:75.8



## Public Works Administration

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Public Works Admin	12.50	8.00	7.00	7.00	4.00
<b>Total Personnel</b>	12.50	8.00	7.00	7.00	4.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Public Works Admin	407,141	320,796	237,845	237,845	260,280
<b>Total Expenses</b>	\$ 407,141	\$ 320,796	\$ 237,845	\$ 237,845	\$ 260,280

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	389,336	308,639	229,282	229,282	152,014
Supplies & Contractual	17,805	12,157	8,563	8,563	108,266
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 407,141	\$ 320,796	\$ 237,845	\$ 237,845	\$ 260,280



## Utility Locates

### **PURPOSE STATEMENT**

To protect Gilbert owned underground utilities from damage and disruption to customers' service and facilitate the locating of the utilities within parameters delineated by state law.

### **ACCOMPLISHMENTS FY 2013**

- ◆ Received no fines from Arizona Corporation Commission (ACC) for inaccurate marks
- ◆ Accurately marked town-owned utilities with in parameters set forth by Arizona Revised Statutes (ARS), and successfully responded to all emergencies and unknowns within specific timelines as required
- ◆ Obtained approval for fifth locator by re-classing Utility Worker position
- ◆ Worked with Geographic Information System (GIS) staff to update inconsistencies in the field
- ◆ Obtained two new pick-up trucks for locators
- ◆ Successfully completed Wildly Important Goals (WIGS) by deadline-completely paperless operation
- ◆ Locators participated in all Capital Improvement Projects (CIP) final walk throughs
- ◆ Successfully responded to more than 20,000 Utility Locate requests consisting of 100,000 utility requests received from Arizona Blue Stake, Inc. in parameters defined by state law

### **OBJECTIVES FY 2014**

- ◆ Accurately mark town-owned utilities with in parameters set forth by ARS, responding to all emergencies and unknowns within specific timelines as required
- ◆ Receive no fines from ACC for inaccurate marks
- ◆ Communicate on a daily basis with contractors and document unknowns and inaccuracies found in field
- ◆ Successfully train fifth locator
- ◆ Obtain new equipment needed for locates section (line tracers)

### **BUDGET NOTES**

The FY 2014 budget reflects the reclassification of a utility worker position to utility locator that was done during FY 2013. This reclassification was based on increased demand of utility locates services and call volume. Increases to supplies and contractual are attributed to the replacement of equipment for field personnel.

While the Water Fund is the home fund for Utility Locates, a portion of the budget appropriation and expenditures for Utility Locates are split among Water, Wastewater, and Streets. This allocation is determined based on the percentage of time the Utility Locates services are needed.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
# of utility locates/dig requests from Arizona Blue Stake, Inc.	10,576	15,190	23,663	21,600
% of field tickets located by Gilbert staff	90%	89%	90%	91%
% of emergency tickets requiring one hour response	3.00%	2.75%	3.30%	3.25%



## Utility Locates

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Utility Locates	5.00	5.00	5.00	6.00	6.00
<b>Total Personnel</b>	5.00	5.00	5.00	6.00	6.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Utility Locates	238,879	210,340	202,045	202,045	234,110
<b>Total Expenses</b>	\$ 238,879	\$ 210,340	\$ 202,045	\$ 202,045	\$ 234,110

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	201,514	172,236	169,970	169,970	198,724
Supplies & Contractual	37,365	38,104	32,075	32,075	35,386
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 238,879	\$ 210,340	\$ 202,045	\$ 202,045	\$ 234,110

## ***PURPOSE STATEMENT***

To ensure the availability of potable water to meet current and future demands for all water demand sectors in Gilbert, and to make certain the water supply is used in the most efficient and sustainable method.

## ***ACCOMPLISHMENTS FY 2013***

- ◆ Applied for Non-Indian Agricultural Water through process laid out by the Arizona Department of Water Resources
- ◆ Completed Queen Creek Ground water Storage Facility (GSF) Agreement
- ◆ Completed New Magma Irrigation District GSF Agreement
- ◆ Completed GSF Agreement with Salt River Project
- ◆ Renewed one year lease with Fort McDowell Yavapai Nation for 13,000 acre feet (af) of Central Arizona Project (CAP) water
- ◆ Renewed one year lease with San Carlos Apache Nation/Tribe for 20,000 af of CAP water
- ◆ Completed the Integrated Water Resources Master Plan update
- ◆ Complete the purchase of the Roosevelt Water Conservation District (RWCD) well located at Recker/Ray

## ***OBJECTIVES FY 2014***

- ◆ Begin implementing recommendations of Water Resources Master Plan Update
- ◆ Gain Bureau of Reclamation approval of the San Carlos 100-year lease that contributes 5,925 af of CAP water to Gilbert's assured water supply portfolio
- ◆ Gain federal enforcement of the White Mountain Apache Tribe settlement that contributes 4,000 af of water to Gilbert's assured water supply portfolio (a net increase of 1,110 af)
- ◆ Enter into agreement with Salt River Project to partner in their Queen Creek recharge facility
- ◆ Continue to work on the Domestic Water Service Agreement with RWCD
- ◆ Continue to work with CAWCD as a stakeholder on the development of the CAGR Plan of Operation
- ◆ Continue to pursue options regarding purchase of additional long - term storage credits and renewable supplies

## ***BUDGET NOTES***

The FY 2014 budget includes increases for the implementation of the Classification and Compensation study. There were no significant changes to supplies and contractual budgeted expenses. In previous years Water Resources has been contained within the Water Administration budget. In FY 2012, the reorganization moved the supervisory aspect of Water Resources to the Town Manager's Office. That resulted in a new cost center to better identify and track the cost associated with this strategic program. No rate increase for water services was required for FY 2014.

<b><i>PERFORMANCE MEASURES</i></b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Gallons per capita per day water consumption (goal 220)	221	196	206	205
Increase in ground water supply (mgd)	0	0	0	0
% increase in surface water supply (additional supply acquisition)	0.00%	0.00%	0.00%	1.67%



## Water Resources

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Water Resources	0.00	0.00	1.00	1.00	1.00
<b>Total Personnel</b>	0.00	0.00	1.00	1.00	1.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Water Resources	-	-	5,181,322	5,051,040	5,190,990
<b>Total Expenses</b>	\$ -	\$ -	\$ 5,181,322	\$ 5,051,040	\$ 5,190,990

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	-	-	117,410	117,410	126,598
Supplies & Contractual	-	-	5,063,912	4,933,630	5,064,392
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ -	\$ -	\$ 5,181,322	\$ 5,051,040	\$ 5,190,990



The non-departmental section of the budget captures all expenditures that are not directly attributed to a business unit. An overview of each section is below.

## ***Debt***

Debt is issued to finance construction of water facilities and is repaid through user fees. More information on this can be found in the Debt Section of this budget document.

## ***Contingency***

Contingency is budgeted for emergencies and unforeseen events at the time of budget approval. Contingency is calculated to equal the unassigned fund balance after all reserves were identified. In FY 2014, \$1,765,000 is budgeted for contingency.

## ***Other Miscellaneous***

### **Insurance \$189,835**

This is the Water Fund portion of the Public Entity Insurance package. Policies include Auto Liability, Auto Damage, Contractor's Equipment, Property, General Liability, and General Excess.

### **Tuition Reimbursement \$10,000**

Based on historical usage, \$5,000 is budgeted to reimburse employees of the Water Fund for tuition expenses. This is capped at \$5,000 per employee per fiscal year.

### **Copy Services \$10,530**

For FY 2014, all appropriations related to Copy Services are located in Non-Departmental. New software was installed in late FY 2013 to determine usage by employee. Once fully implemented, it will be used to determine the most efficient way to allocate costs.

## ***Capital Projects***

The budget for Capital Projects is determined by the 2013-2018 Capital Improvement Program that was adopted by Council on June 6, 2013. The following projects require Water Fund funding for FY 2014:

Reservoir #3 Tank Replacement	\$3,725,000
Cooper and Guadalupe Improve	1,250,000
Guadalupe and Gilbert Improve	1,250,000
Arsenic Treatment Facility Relocate	1,000,000
Well Blending Pipeline	747,000
Higley and Williams Field Improve	600,000
North WTP Filter Media Replace	351,000
Water System Loss Assessment	300,000
Reservoir #7 Tank Replacement	286,000
North WTP Corrosion Rehabilitation	276,000

In FY 2014, new accounting practices were implemented that charged the CIP expenditures directly to the funding source. Prior to FY 2014, CIP funding was handled through inter-fund transfers

More detail on these CIP projects can be found in the Capital Improvements section of this document.



## Non-Departmental

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
No Personnel Allocation	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	0.00	0.00	0.00	0.00	0.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Debt	3,432,859	3,426,931	3,424,670	3,424,670	3,427,889
Contingency	-	-	1,765,000	1,765,000	1,765,000
Capital Projects	-	-	-	-	9,785,000
Other	199,030	172,400	203,300	203,300	210,365
<b>Total Expenses</b>	<b>\$ 3,631,889</b>	<b>\$ 3,599,331</b>	<b>\$ 5,392,970</b>	<b>\$ 5,392,970</b>	<b>\$ 15,188,254</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	-	-	-	-	-
Supplies & Contractual	3,631,889	3,599,331	5,392,970	5,392,970	5,403,254
Capital Outlay	-	-	-	-	9,785,000
<b>Total Expenses</b>	<b>\$ 3,631,889</b>	<b>\$ 3,599,331</b>	<b>\$ 5,392,970</b>	<b>\$ 5,392,970</b>	<b>\$ 15,188,254</b>

## **Wastewater**

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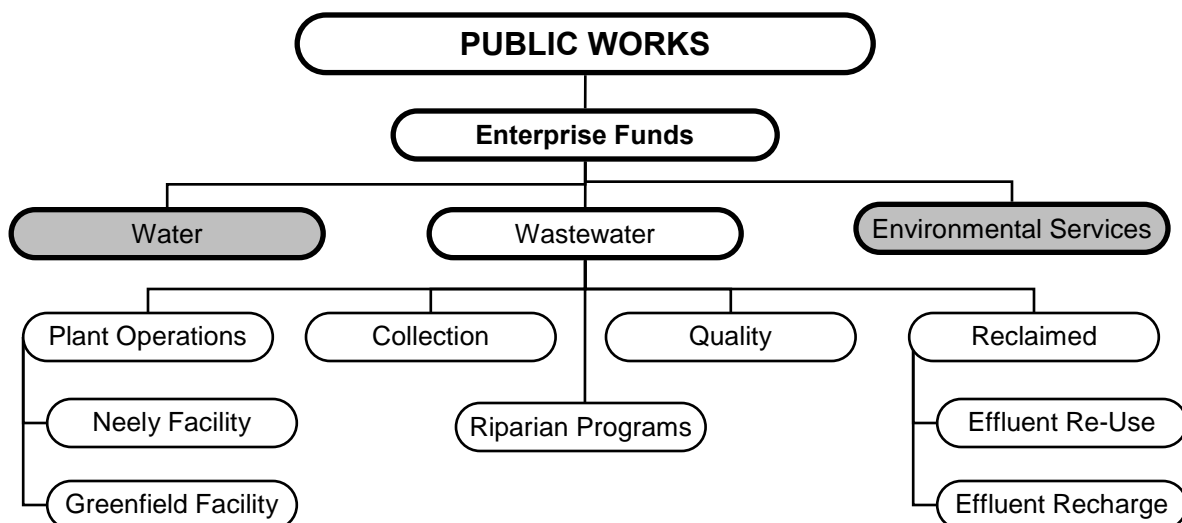
Wastewater Summary  
Collection  
Plant Operations  
Reclaimed  
Quality  
Riparian Program  
Non-Departmental

**FUND DESCRIPTION**

The Town of Gilbert's Wastewater Fund is financed and operated in a manner similar to private business enterprises. Costs of providing the services to the public are financed through user charges. The mission of the Wastewater Division is to protect the health and safety of the public and provide reliable and efficient wastewater collection, wastewater treatment, reclaimed water reuse and recharge, wastewater discharge monitoring of industrial and commercial businesses, and mosquito control operations all in a cost effective manner. To responsibly and efficiently accomplish this mission, goals have been established for each functional area. In order to maintain proactive operation and maintenance programs, proper planning is conducted to accurately assess and anticipate the needs of the public and infrastructure. The Wastewater Division maintains the necessary tools, equipment, and properly trained and skilled personnel in order to meet the public's expectations and resolve problems at the appropriate staff level.

**GOALS FY 2014**

- ◆ Prevent public and environmental health hazards
- ◆ Minimize inconveniences to customers by responsibly handling interruptions in service
- ◆ Protect the large investment in the infrastructure by continuously assessing its condition and acting appropriately to maintain and extend its useful life
- ◆ Provide and operate a water re-use system to provide reclaimed water for irrigation uses, thereby reducing the use of potable water
- ◆ Ensure reclaimed water recharge capacity is available to meet demands
- ◆ Ensure short and long term wastewater treatment capacity is available to meet demands created by industrial, business, and population increases
- ◆ Educate customers regarding services and programs provided
- ◆ Ensure workers have the proper training and resources to perform work safely

**ORGANIZATIONAL CHART**



## Wastewater

<b>PERSONNEL BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	1.00	1.00	1.00	1.00	2.00
Collection	17.60	18.60	18.60	18.60	20.60
Plant Operations	0.00	0.00	0.00	0.00	0.00
Reclaimed	12.40	12.40	12.40	12.40	12.40
Quality	6.00	6.00	6.00	6.00	6.00
Riparian Programs	3.68	3.68	3.68	3.68	3.68
Non-Departmental	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>40.68</b>	<b>41.68</b>	<b>41.68</b>	<b>41.68</b>	<b>44.68</b>

<b>EXPENSES BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	1,031,441	1,258,418	1,052,632	1,053,434	1,296,146
Collection	2,838,788	3,101,020	3,112,613	2,967,734	3,542,210
Plant Operations	6,317,919	5,983,235	7,538,114	7,541,438	8,039,274
Reclaimed	1,398,100	1,364,745	1,495,035	1,488,211	1,584,857
Quality	506,738	495,567	505,701	504,991	539,116
Riparian Programs	407,046	407,481	396,180	409,684	471,081
Non-Departmental	719,726	711,159	2,325,460	2,325,460	3,725,728
<b>Total Expenses</b>	<b>\$ 13,219,758</b>	<b>\$ 13,321,625</b>	<b>\$ 16,425,735</b>	<b>\$ 16,290,952</b>	<b>\$ 19,198,412</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	3,484,048	3,528,576	3,632,144	3,632,144	4,134,113
Supplies & Contractual	9,735,710	9,715,037	12,793,591	12,658,808	13,417,299
Capital Outlay	-	78,012	-	-	1,647,000
<b>Total Expenses</b>	<b>\$ 13,219,758</b>	<b>\$ 13,321,625</b>	<b>\$ 16,425,735</b>	<b>\$ 16,290,952</b>	<b>\$ 19,198,412</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	21,704,150	22,822,962	22,935,000	23,611,700	23,037,500
Transfers In	920,412	1,486,668	920,000	920,000	920,000
<b>Total Sources</b>	<b>\$ 22,624,562</b>	<b>\$ 24,309,630</b>	<b>\$ 23,855,000</b>	<b>\$ 24,531,700</b>	<b>\$ 23,957,500</b>
Total Expenses	13,219,758	13,321,625	16,425,735	16,290,952	19,198,412
Transfers Out	6,982,915	6,690,624	7,371,850	8,922,850	6,554,818
<b>Total Uses</b>	<b>\$ 20,202,673</b>	<b>\$ 20,012,249</b>	<b>\$ 23,797,585</b>	<b>\$ 25,213,802</b>	<b>\$ 25,753,230</b>
<b>Net Operating Result</b>	<b>\$ 2,421,889</b>	<b>\$ 4,297,381</b>	<b>\$ 57,415</b>	<b>\$ (682,102)</b>	<b>\$ (1,795,730)</b>

**PURPOSE STATEMENT**

The Wastewater Collection section is dedicated to providing safe, reliable, efficient, and cost effective operation and maintenance of the wastewater collection system that includes sewer pipelines, sewer manholes, lift stations, and sewer force mains.

**ACCOMPLISHMENTS FY 2013**

- ◆ Responded to and made repairs to sanitary sewer service pipelines and manholes in need of maintenance
- ◆ Performed odor control monitoring activities throughout the sewer system and routinely added odor control chemicals to the system
- ◆ Performed routine sewer pipeline cleaning to prevent blockages, overflows, and odors
- ◆ Conducted routine inspections of the sewer system using televised inspection equipment (CCTV) in order to identify problem areas that can lead to system blockages, overflows, and deterioration of infrastructure
- ◆ Treated sanitary sewer manholes for roach control
- ◆ Performed daily inspections at all lift station sites
- ◆ Performed annual preventive maintenance on all lift station pumps and controls
- ◆ Provided safety training to all Wastewater Collection personnel

**OBJECTIVES FY 2014**

- ◆ Clean 20% of the sanitary sewer system to prevent sewer pipeline blockages, overflows, and odors

- ◆ Inspect 15% of the sanitary sewer system using television inspection (CCTV) equipment to identify problem areas that can lead to sewer pipeline blockages overflows, and long-term deterioration of the infrastructure
- ◆ Respond to emergency customer contact events within a one hour to minimize public health, safety, and environmental hazards
- ◆ Continue to monitor and routinely add odor control chemicals to the sewer system to minimize system odors and customer complaints
- ◆ Inspect all lift station sites daily to verify proper operational performance and perform scheduled preventive maintenance on related pumping equipment and controls
- ◆ Conduct safety training for specific operational tasks for all appropriate staff to ensure that operations are performed correctly and safely

**BUDGET NOTES**

The FY 2014 budget includes two new positions: a utility worker and an electrician. Once hired, the electrician will do in-house repairs and reduce the need for contracted electricians. Wastewater anticipates reducing the contractual lines in FY 2015 once the electrician position has been filled and established. Capital outlay expenses associated with the purchase of a camera van and a truck have been included. The camera van will assist in proactively address infrastructure needs.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Percent of sewer system cleaned	15%	19%	18%	20%
Percent of sewer system inspected	10%	11%	12%	15%
Number of sewer odor complaints	177	137	130	130
Number of sewer line blockage complaints	69	96	70	70
Percent of lift station pumps pulled for preventive maintenance/service	100%	100%	100%	100%
Total annual gallons pumped by lift stations (Million Gallons)	1,815	1,958	2,035	2,100
Percent of employees receiving required safety training	100%	100%	100%	100%



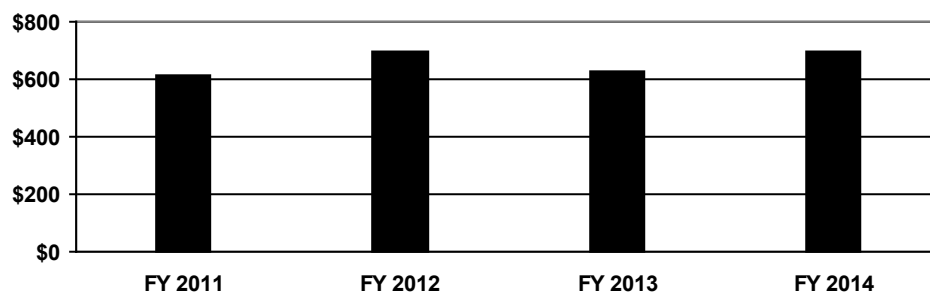
## Collection

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Collection	17.60	18.60	18.60	18.60	20.60
<b>Total Personnel</b>	<b>17.60</b>	<b>18.60</b>	<b>18.60</b>	<b>18.60</b>	<b>20.60</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Collection	2,838,788	3,101,020	3,112,613	2,967,734	3,542,210
<b>Total Expenses</b>	<b>\$ 2,838,788</b>	<b>\$ 3,101,020</b>	<b>\$ 3,112,613</b>	<b>\$ 2,967,734</b>	<b>\$ 3,542,210</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	1,159,421	1,221,017	1,255,630	1,255,630	1,462,507
Supplies & Contractual	1,679,367	1,801,991	1,856,983	1,712,104	1,856,703
Capital Outlay	-	78,012	-	-	223,000
<b>Total Expenses</b>	<b>\$ 2,838,788</b>	<b>\$ 3,101,020</b>	<b>\$ 3,112,613</b>	<b>\$ 2,967,734</b>	<b>\$ 3,542,210</b>

### COST PER MILLION GALLONS INFLUENT





## Plant Operations

### ***PURPOSE STATEMENT***

Wastewater Reclamation Plant (WRP) operations are dedicated to providing safe, reliable, efficient, and cost effective operation and maintenance of the wastewater treatment facility operations, sludge wasting operations, and reclaimed water production. The Neely WRP serves only the Town of Gilbert and is operated under contract by Severn Trent Services (a private operations firm). The Greenfield WRP is a regional treatment plant that serves the Town of Gilbert, City of Mesa, and Town of Queen Creek. The Greenfield WRP is operated under an intergovernmental agreement by the City of Mesa.

### ***ACCOMPLISHMENTS FY 2013***

- ◆ Preventative maintenance work was performed on wastewater treatment plant equipment at the Greenfield WRP
- ◆ Preventative maintenance work was performed on wastewater treatment plant equipment at the Neely WRP

### ***OBJECTIVES FY 2014***

- ◆ Conduct routine meetings with the Greenfield WRP operations staff (City of Mesa) to evaluate plant operations and maintenance projects

- ◆ Conduct routine meetings with the Neely Wastewater Reclamation Plant operations contractor (Severn Trent) to evaluate plant operations and maintenance projects
- ◆ Continuously track and conduct treatment plant capacity evaluations with the Neely WRP operations contractor (Severn Trent)
- ◆ Continuously track and conduct treatment plant capacity evaluations with the Neely WRP operations contractor (Severn Trent)
- ◆ Continuously track and conduct treatment plant capacity evaluations with the Greenfield WRP operations agency (City of Mesa)
- ◆ Evaluate reclaimed water quality by tracking test results from the Neely WRP and Greenfield WRP
- ◆ Conduct daily coordination with the Neely WRP operations contractor (Severn Trent) and the Greenfield WRP operations staff (City of Mesa) regarding reclaimed water production operations

### ***BUDGET NOTES***

An increase of approximately 6.5% for one-time repair and maintenance has been included in the FY 2014 budget for scheduled repair and replacement projects. Other increases are for anticipated contractual increases. No rate increase for wastewater services was required for FY 2014.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Cost of treatment - Neely Treatment Facility (per million gallons)	\$1,287.37	\$1,267.81	\$1,328.80	\$1,318.71
Cost of treatment - Greenfield Treatment Facility (per million gallons)	\$1,504.87	\$1,514.66	\$2,164.24	\$2,003.99
Total annual gallons of wastewater influent - Neely Treatment Facility (million gallons)	2,933.20	3,110.30	3,171.06	3,212.00
Total annual gallons of wastewater influent - Greenfield Treatment Facility (million gallons)	1,689.06	1,346.81	1,537.60	1,898.00
Percent of available treatment capacity utilized at Neely Treatment Facility	73%	77%	79%	80%
Percent of available treatment capacity utilized at Greenfield Treatment Facility	58%	46%	53%	65%
Average daily influent - Neely Treatment Facility (Million Gallons Per Day)	8.04	8.50	8.69	8.80
Average daily influent - Greenfield Treatment Facility (Million Gallons Per Day)	4.64	3.68	4.21	5.20





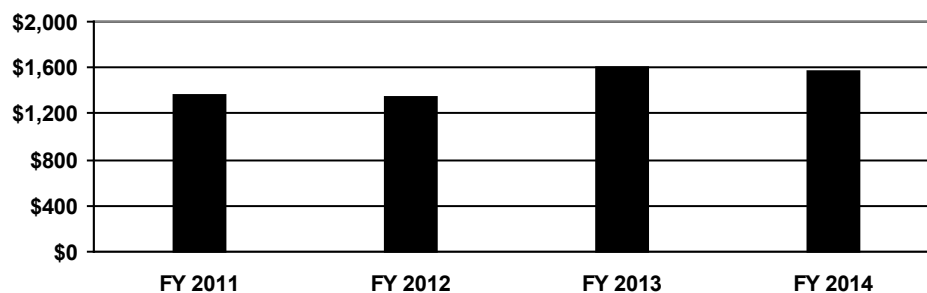
## Plant Operations

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Neely Treatment Facility	0.00	0.00	0.00	0.00	0.00
Greenfield Treatment Facility	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Neely Treatment Facility	3,776,105	3,943,278	4,213,705	4,213,705	4,235,705
Greenfield Treatment Facility	2,541,814	2,039,957	3,324,409	3,327,733	3,803,569
<b>Total Expenses</b>	<b>\$ 6,317,919</b>	<b>\$ 5,983,235</b>	<b>\$ 7,538,114</b>	<b>\$ 7,541,438</b>	<b>\$ 8,039,274</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	-	-	-	-	-
Supplies & Contractual	6,317,919	5,983,235	7,538,114	7,541,438	8,039,274
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 6,317,919</b>	<b>\$ 5,983,235</b>	<b>\$ 7,538,114</b>	<b>\$ 7,541,438</b>	<b>\$ 8,039,274</b>

### COST PER MILLION GALLONS TREATED





## Reclaimed

### PURPOSE STATEMENT

The Effluent Reuse and Recharge Section is dedicated to providing safe, reliable, and cost effective operation and maintenance of the effluent reuse infrastructure and facilities, which include: reclaimed water lines, valves, meters, recovered water wells, pumps, reservoirs, ground water recharge facilities, injection wells, and monitoring wells. Effluent Reuse and Recharge section operations help provide a reduction and reliance of potable water sources for parks, high water use landscaping areas, and lake developments. It also provides wildlife habitat and aquifer replenishment through groundwater recharge facility operations.

### ACCOMPLISHMENTS FY 2013

- ◆ Performed daily reclaimed water monitoring and delivery operations for all user sites and met customer water demands
- ◆ Operated and maintained the reclaimed water pipeline distribution system
- ◆ Operated and maintained all reclaimed water reservoir and pump station sites
- ◆ Operated and maintained all recovered water well sites and met customer water demands
- ◆ Conducted reclaimed water system pressure monitoring to track system performance
- ◆ Exercised reclaimed water system valves
- ◆ Inspected, maintained, and took monthly readings at all reclaimed and recovered water system meters
- ◆ Performed all permit required water quality sampling and monitoring and submitted regulatory reports on schedule
- ◆ Disked and ripped the top soil in all groundwater recharge basins as needed to maintain high water percolation rates
- ◆ Provided safety training to all Effluent Reuse and Recharge personnel

### OBJECTIVES FY 2014

- ◆ Perform water quality sampling and monitoring of reclaimed water and recovered water to ensure compliance with regulations
- ◆ Respond to emergency customer contact events within a one hour to minimize hazards and interruptions in service
- ◆ Exercise all reclaimed water system valves once annually to verify operability
- ◆ Monitor reclaimed water meter accuracy and perform maintenance as needed
- ◆ Inspect all related well sites, reservoirs, and pump stations daily to verify proper operational performance
- ◆ Perform scheduled preventive maintenance on related pumping equipment and controls
- ◆ Monitor and distribute reclaimed water and recovered water to customer sites daily to meet irrigation demands, thus reducing the use of potable water
- ◆ Monitor and track reclaimed water delivered to groundwater recharge operations
- ◆ Distribute educational brochures and information to customers relating to Gilbert's effluent reuse and recharge operations
- ◆ Conduct annual safety training for specific operational tasks to ensure that operations are performed correctly and safely

### BUDGET NOTES

The FY 2014 budget includes an increase for the implementation of the Classification and Compensation study. Supplies and contractual increased by approximately 2% due to increases in repairs and maintenance of aging infrastructure. No rate increase for reclaimed water services was required for FY 2014.

PERFORMANCE MEASURES	Actual FY 2011	Actual FY 2012	Projected FY 2013	Anticipated FY 2014
Number of permit limit violations per year (APP and reuse permits)	0	0	0	0
Number of reclaimed water overflow events at user sites and recharge facilities per year	0	0	2	0
Total annual reclaimed water produced/reused (million gallons)	4,477	4,651	4,529	4,650
Percent of total reclaimed water supply directly reused by customers	39%	40%	40%	40%
Percent of total reclaimed water supply recharged to aquifer	61%	60%	60%	60%
Percent of employees receiving required safety training	100%	100%	100%	100%



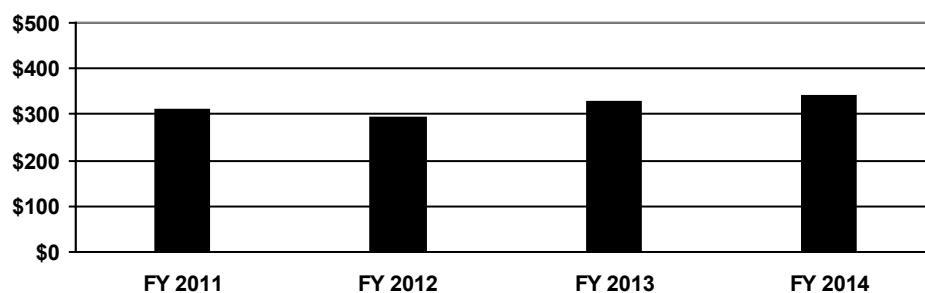
## Reclaimed

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Effluent Re-use	7.40	7.40	7.40	7.40	7.40
Effluent Recharge	5.00	5.00	5.00	5.00	5.00
<b>Total Personnel</b>	<b>12.40</b>	<b>12.40</b>	<b>12.40</b>	<b>12.40</b>	<b>12.40</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Effluent Re-use	877,407	897,504	946,252	957,463	951,290
Effluent Recharge	520,693	467,241	548,783	530,748	633,567
<b>Total Expenses</b>	<b>\$ 1,398,100</b>	<b>\$ 1,364,745</b>	<b>\$ 1,495,035</b>	<b>\$ 1,488,211</b>	<b>\$ 1,584,857</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	915,055	922,237	937,570	937,570	985,232
Supplies & Contractual	483,045	442,508	557,465	550,641	571,625
Capital Outlay	-	-	-	-	28,000
<b>Total Expenses</b>	<b>\$ 1,398,100</b>	<b>\$ 1,364,745</b>	<b>\$ 1,495,035</b>	<b>\$ 1,488,211</b>	<b>\$ 1,584,857</b>

### COST PER MILLION GALLONS PRODUCED/REUSED



***PURPOSE STATEMENT***

The Wastewater Quality section is dedicated to providing safe, reliable, and cost effective pollution control activities relating to the wastewater discharge of commercial and industrial businesses. Wastewater Quality operations maintain pollutant levels in the wastewater stream below those levels mandated by regulations and oversight agency agreements.

***ACCOMPLISHMENTS FY 2013***

- ◆ Inspected commercial businesses of concern for compliance with wastewater and storm water code requirements and to ensured that proper pretreatment device operation and maintenance was being performed
- ◆ Performed required regulatory inspections and sampling events at permitted industrial user sites
- ◆ Completed and submitted all required regulatory reports to oversight agencies on schedule
- ◆ Continued to participate in a multi-city coordination group to align commercial pretreatment program compliance strategies and education within Maricopa County
- ◆ Coordinated with Gilbert's Development Services Department on the review of plans for new commercial and industrial development
- ◆ Provided the necessary safety training to all Wastewater Quality section personnel
- ◆ Processed all business licenses and wastewater questionnaires submitted to the Town of Gilbert

***OBJECTIVES FY 2014***

- ◆ Perform annual inspections and sampling activities at all industrial users requiring a wastewater discharge permit to ensure compliance with regulatory requirements
- ◆ Inspect and educate all commercial businesses of concern annually to verify compliance with wastewater and storm water code requirements and to ensure that proper pretreatment device operation and maintenance is being performed
- ◆ Review and process all new business licenses and wastewater questionnaires to obtain familiarity with business operations relating to code requirements
- ◆ Continue to monitor industrial wastewater discharge permitting activity and review and process permits when required
- ◆ Continue to perform sanitary sewer flow monitoring studies in specific areas to track pipeline capacities
- ◆ Distribute related educational brochures and information to customers during inspections, service calls, and public outreach events
- ◆ Conduct annual safety training for specific operational tasks to ensure that operations are performed correctly and safely

***BUDGET NOTES***

The FY 2014 budget includes minor increases the implementation of Classification and Compensation study. The increase in supplies and contractual is attributed to a one-time expense for the replacement of flow meters, as well as software support fees.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Number of commercial businesses of concern inspected	1,176	1,171	1,304	1,350
Percent of commercial businesses of concern inspected	92%	100%	100%	100%
Number of permitted industrial users	19	20	21	23
Percent of permitted industrial users inspected	100%	100%	100%	100%
Number of new business development plans reviewed for pretreatment compliance	23	69	98	100
Number of wastewater sampling events (days)	32	54	25	32
Number of new business registrations processed	863	988	1,065	1,100



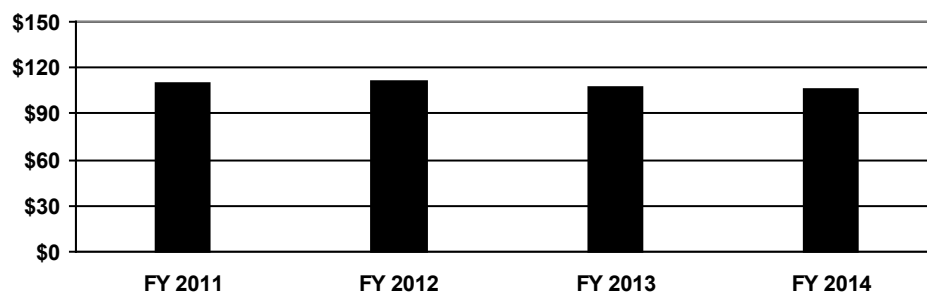
## Quality

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Quality	6.00	6.00	6.00	6.00	6.00
<b>Total Personnel</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Quality	506,738	495,567	505,701	504,991	539,116
<b>Total Expenses</b>	<b>\$ 506,738</b>	<b>\$ 495,567</b>	<b>\$ 505,701</b>	<b>\$ 504,991</b>	<b>\$ 539,116</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	463,577	445,875	448,230	448,230	459,045
Supplies & Contractual	43,161	49,692	57,471	56,761	80,071
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 506,738</b>	<b>\$ 495,567</b>	<b>\$ 505,701</b>	<b>\$ 504,991</b>	<b>\$ 539,116</b>

### COST PER MILLION GALLONS TREATED





## Riparian Programs

### ***PURPOSE STATEMENT***

The Riparian Institute provides education and recreation experiences at the three riparian preserve sites to enhance public appreciation for nature and attract tourism visits that assist us in attaining a sustainable future. The institute also assists in the development and preservation of unique water recharge areas and wildlife habitats. The institute conducts education programs on site, develops interpretive programs, and maintains a wildlife habitat and recreation amenities.

### ***ACCOMPLISHMENTS FY 2013***

- ◆ Tourism visits increased by an additional 15%
- ◆ Total visits increased by 7%
- ◆ Feral cat population at Water Ranch was reduced from more than 100 to two
- ◆ Volunteer program included approximately 2,455 hours worked
- ◆ 500 outreach students
- ◆ Zanjero burrowing owl population increased from five to 12 and interpretive signage installed
- ◆ Cost recovery for programs, \$7,860 direct costs, \$16,331 revenue. Net revenue from programs is \$8,471

### ***OBJECTIVES FY 2014***

- ◆ Develop a safe harbor agreement with Game and Fish for at least one species
- ◆ Continue feral cat control at or less than two cats for the year
- ◆ Design and develop new garden interpretive area behind the Southeast Regional Library
- ◆ Develop new sponsor program(s) utilizing adoption, naming and advertising benefits
- ◆ Develop an interpretation plan for Zanjero owl observatory
- ◆ Demonstrate and monitor cost recovery levels for all public programs
- ◆ Develop a small special event that will increase revenue production

### ***BUDGET NOTES***

The FY 2014 budget includes increases for the implementation of the Classification and Compensation study. An approximate 4% increase to supplies and contractual is attributed to maintenance costs for the irrigation and aeration systems. These are considered one-time expenses.

<b><i>PERFORMANCE MEASURES</i></b>	<b><i>Actual FY 2011</i></b>	<b><i>Actual FY 2012</i></b>	<b><i>Projected FY 2013</i></b>	<b><i>Anticipated FY 2014</i></b>
Amount of operating donations received	\$75	\$500	\$3,000	\$500
Number of outreach students participating yearly	300	425	550	600
Number of tourism visits	31,576	39,449	41,000	45,000
Number of native reptiles on site end of first quarter	5	6	6	7
Number of research hours completed yearly	200	150	165	175
Number of programs developed with Queen Creek Parks	0	0	0	1
Total revenue generated	\$42,987	\$34,097	\$24,685	\$27,500



## Riparian Programs

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Riparian Programs	3.68	3.68	3.68	3.68	3.68
<b>Total Personnel</b>	3.68	3.68	3.68	3.68	3.68

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Riparian Programs	407,046	407,481	396,180	409,684	471,081
<b>Total Expenses</b>	\$ 407,046	\$ 407,481	\$ 396,180	\$ 409,684	\$ 471,081

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	268,396	254,385	271,580	271,580	341,411
Supplies & Contractual	138,650	153,096	124,600	138,104	129,670
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 407,046	\$ 407,481	\$ 396,180	\$ 409,684	\$ 471,081

The non-departmental section of the budget captures all expenditures that are not directly attributed to a business unit. An overview of each section is below.

### ***Debt***

Debt is issued to finance construction of wastewater facilities, and is repaid through user fees. More information on this can be found in the Debt Section of this budget document.

### ***Contingency***

Contingency is budgeted for emergencies and unforeseen events at the time of budget approval. Contingency is calculated to equal the unassigned fund balance after all reserves were identified. In FY 2014, \$1,600,000 is budgeted for contingency.

### ***Other Miscellaneous***

#### **Insurance \$55,660**

This is the Wastewater Fund portion of the Public Entity Insurance Package. Policies include Auto Liability, Auto Damage, Contractor's Equipment, Property, General Liability, and General Excess.

#### **Tuition Reimbursement \$2,000**

Based on historical usage, \$2,000 is budgeted to reimburse employees of the Wastewater Fund for tuition expenses. This is capped at \$5,000 per employee per fiscal year. Additional amounts could be funded through contingency if needed.

#### **Copy Services \$3,470**

For FY 2014, all appropriations related to Copy Services are located in Non-Departmental. New software was installed in late FY 2013 to determine usage by employee. Once fully implemented, it will be used to determine the most efficient way to allocate costs.

### ***Capital Projects***

The budget for Capital Projects is determined by the 2013-2018 Capital Improvement Program that was adopted by Council on June 6, 2013. The following projects require Wastewater Fund funding for FY 2014:

Monitor Well Replacements	\$ 750,000
Santan Lift Station Odor Control	469,000
EMF 12" Reclaimed Water Line	177,000

In FY 2014, new accounting practices were implemented that charged the CIP expenditures directly to the funding source. Prior to FY 2014, CIP funding was handled through inter-fund transfers.

More detail on these CIP projects can be found in the Capital Improvements section of this document.





## Non-Departmental

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
No Personnel Allocation	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	0.00	0.00	0.00	0.00	0.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Debt	655,518	659,257	664,970	664,970	668,598
Contingency	-	-	1,600,000	1,600,000	1,600,000
Capital Projects	-	-	-	-	1,396,000
Other	64,208	51,902	60,490	60,490	61,130
<b>Total Expenses</b>	<b>\$ 719,726</b>	<b>\$ 711,159</b>	<b>\$ 2,325,460</b>	<b>\$ 2,325,460</b>	<b>\$ 3,725,728</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	-	-	-	-	-
Supplies & Contractual	719,726	711,159	2,325,460	2,325,460	2,329,728
Capital Outlay	-	-	-	-	1,396,000
<b>Total Expenses</b>	<b>\$ 719,726</b>	<b>\$ 711,159</b>	<b>\$ 2,325,460</b>	<b>\$ 2,325,460</b>	<b>\$ 3,725,728</b>

## **Environmental Services - Residential**

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Environmental Services - Residential Summary  
Residential Collections  
Non-Departmental



## Environmental Services - Residential

### FUND DESCRIPTION

The mission of Environmental Services - Residential is to manage Gilbert's integrated solid waste operations and to provide environmentally sound and cost effective services to meet the needs of the residents. Gilbert's solid waste activities are financed and operated in a manner similar to private business enterprises, where costs of providing the services to the residential and commercial customers are covered by user charges.

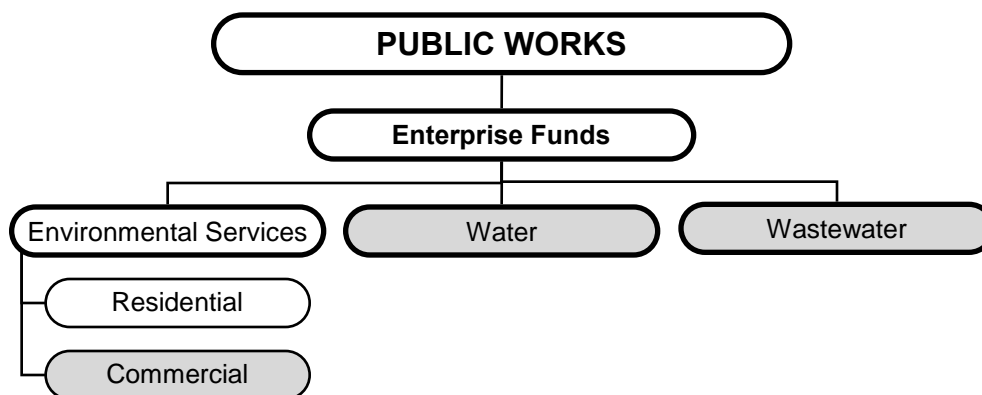
These operations and services are directed toward ensuring the public health and welfare through the collection and disposal of solid waste (garbage, hazardous waste, and recyclable materials) from residential and commercial/industrial sources, educating members of the general public and business community regarding the proper disposal of wastes, and encouraging the diversion of waste from landfills through the recycling, reuse, and recovery of selected materials.

We set objectives for the activity areas to responsibly and efficiently accomplish our mission, and to better track our effectiveness. Environmental Services - Residential maintains the necessary tools, equipment, and properly trained and skilled personnel in order to meet our customer's expectations and resolve problems at the appropriate level of responsibility.

### GOALS FY 2014

- ◆ Pursue solid waste disposal options through a long term agreement providing flexibility in disposal locations
- ◆ Minimize waste disposed at landfill and optimize the economic return on the Gilbert recyclable materials
- ◆ Ensure customers are satisfied with service and create partnerships and loyalty with the residential and business sector
- ◆ Ensure that solid waste programs are cost effective and efficient
- ◆ Ensure safe and sanitary disposal options are implemented
- ◆ Evaluate introducing a buy back center, or partner with local reuse centers

### ORGANIZATIONAL CHART





## Environmental Services - Residential

<b>PERSONNEL BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	3.52	3.52	3.52	3.52	5.52
Residential Collections	68.70	67.70	68.20	68.20	70.70
Non-Departmental	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>72.22</b>	<b>71.22</b>	<b>71.72</b>	<b>71.72</b>	<b>76.22</b>

<b>EXPENSES BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	958,988	1,003,423	1,330,855	1,008,173	1,852,989
Residential Collections	9,063,401	9,671,127	9,572,899	9,964,633	11,182,033
Non-Departmental	66,530	67,558	1,781,970	1,781,970	3,256,079
<b>Total Expenses</b>	<b>\$ 10,088,919</b>	<b>\$ 10,742,108</b>	<b>\$ 12,685,724</b>	<b>\$ 12,754,776</b>	<b>\$ 16,291,101</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	4,910,563	4,836,643	5,021,049	5,021,049	5,929,398
Supplies & Contractual	5,178,356	5,905,465	7,318,675	7,706,103	7,659,703
Capital Outlay	-	-	346,000	27,624	2,702,000
<b>Total Expenses</b>	<b>\$ 10,088,919</b>	<b>\$ 10,742,108</b>	<b>\$ 12,685,724</b>	<b>\$ 12,754,776</b>	<b>\$ 16,291,101</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	14,754,956	15,488,570	15,362,000	14,553,500	14,878,000
Transfers In	101,887	207,483	155,000	155,000	155,000
<b>Total Sources</b>	<b>\$ 14,856,843</b>	<b>\$ 15,696,053</b>	<b>\$ 15,517,000</b>	<b>\$ 14,708,500</b>	<b>\$ 15,033,000</b>
Total Expenses	10,088,919	10,742,108	12,685,724	12,754,776	16,291,101
Transfers Out	1,688,970	1,756,385	1,832,280	1,832,280	1,912,703
<b>Total Uses</b>	<b>\$ 11,777,889</b>	<b>\$ 12,498,493</b>	<b>\$ 14,518,004</b>	<b>\$ 14,587,056</b>	<b>\$ 18,203,804</b>
<b>Net Operating Result</b>	<b>\$ 3,078,954</b>	<b>\$ 3,197,560</b>	<b>\$ 998,996</b>	<b>\$ 121,444</b>	<b>\$ (3,170,804)</b>



## Residential Collections

### ***PURPOSE STATEMENT***

The Residential Collections Division manages Gilbert's integrated solid waste operations and provide environmentally sound and economically cost effective services to meet the needs of the residents. The protection of human health and the environment is accomplished by providing Gilbert solid waste services in a safe and efficient manner. These services include the collection and disposal of contained and uncontained refuse, household hazardous waste (HHW), green waste, recycle materials and diversion of specific materials from the solid waste stream for the processing of those materials for use as new products or for other productive uses. The maintenance of necessary tools, equipment, and properly trained and skilled personnel in order to meet our customer's expectations and resolve problems at the appropriate level of responsibility.

### ***ACCOMPLISHMENTS FY 2013***

- ◆ 48 out of 49 heavy equipment operators remained accident - free while servicing Gilbert customers
- ◆ HHW facility diverted contaminated latex paint to further increase their overall diversion rate to 92%
- ◆ Completed the IGA with Queen Creek allowing QC customers to deliver HHW to our facility for a fee
- ◆ Finalized the regional IGA for recycle processing and waste disposal with three East Valley cities: Tempe, Mesa and Scottsdale
- ◆ Increased the residential recycle diversion rate to just over 22%

- ◆ Acquired first alternative fuel vehicle, fueled by domestic supply compressed natural gas
- ◆ State overall winner for competition at annual State Solid Waste Association of North America Road-ee, with three national driving champions
- ◆ Renegotiated disposal contract saving \$100,000 annually
- ◆ Temporary staffing contract was awarded resulting in a savings of \$60,000 annually

### ***OBJECTIVES FY 2014***

- ◆ Promote accident-free driving to 100%
- ◆ Maintain customer satisfaction by prompt and timely service, responding to 100% of constituent requests within 24 hours of first contact
- ◆ Continue to promote and educate Gilbert customers on the Reduce, Reuse and Recycle program and philosophy. Strive to increase total diversion from the landfills by 2% in each category, residential, bulk, commercial, and multifamily
- ◆ Pilot a green waste diversion strategy from our bulk trash program by the first quarter of FY 2014
- ◆ Finalize a long term disposal contract for refuse, green waste and recycle processing with flexibility in disposal locations and optimizing cost savings at \$150,000 annually

### ***BUDGET NOTES***

The FY 2014 budget includes increases for the implementation of the Classification and Compensation study. Two additional heavy equipment operators have been included with related equipment budgeted under capital outlay.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Total recycling tonnage	18,283	18,653	19,200	20,000
Total residential solid waste tonnage (not including recycling)	78,960	79,444	81,000	82,500
Number of residential customers	65,887	67,621	69,554	71,686
Households served by HHW Facility	5,134	5,611	6,225	6,976
Pounds of HHW collected	381,912	367,251	392,000	432,512
Percentage of household hazardous waste diverted	78.80%	92.80%	93.00%	93.00%
Gallons of paint recycled	5,725	6,040	6,370	6,680



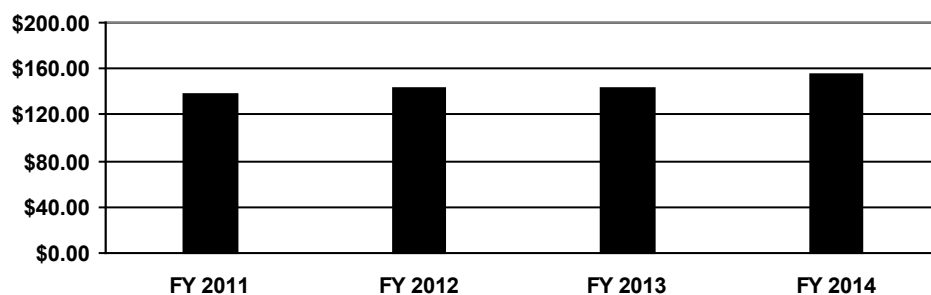
## Residential Collections

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Residential Collections	32.00	29.00	29.00	28.00	30.00
Uncontained Collections	20.00	20.00	20.00	21.00	21.00
Recycling	13.70	14.70	14.70	8.70	9.20
Environmental Programs	3.00	4.00	4.50	4.50	4.50
Outreach Programs	0.00	0.00	0.00	6.00	6.00
<b>Total Personnel</b>	<b>68.70</b>	<b>67.70</b>	<b>68.20</b>	<b>68.20</b>	<b>70.70</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Residential Collections	5,105,080	5,385,814	5,262,582	5,354,193	5,939,433
Uncontained Collections	1,959,321	2,078,937	2,004,430	2,138,238	2,298,299
Recycling	1,664,883	1,845,403	1,857,707	1,948,782	2,018,681
Environmental Programs	334,117	360,973	448,180	428,311	461,435
Outreach Programs	-	-	-	95,109	464,185
<b>Total Expenses</b>	<b>\$ 9,063,401</b>	<b>\$ 9,671,127</b>	<b>\$ 9,572,899</b>	<b>\$ 9,964,633</b>	<b>\$ 11,182,033</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	4,317,636	4,198,078	4,344,210	4,344,210	5,041,559
Supplies & Contractual	4,745,765	5,473,049	5,207,689	5,592,799	5,510,474
Capital Outlay	-	-	21,000	27,624	630,000
<b>Total Expenses</b>	<b>\$ 9,063,401</b>	<b>\$ 9,671,127</b>	<b>\$ 9,572,899</b>	<b>\$ 9,964,633</b>	<b>\$ 11,182,033</b>

### ANNUAL COST PER RESIDENTIAL CUSTOMER



The non-departmental section of the budget captures all expenditures that are not directly contributed to a business unit. An overview of each section is below.

### ***Miscellaneous***

#### **Insurance \$72,269**

This is the Environmental Services Residential Fund portion of the Public Entity Insurance package. Policies include Auto Liability, Auto Damage, Contractor's Equipment, Property, General Liability, and General Excess.

#### **Tuition Reimbursement \$5,000**

Based on historical usage, \$5,000 is budgeted to reimburse employees of the Environmental Services Residential Fund for tuition expenses. This is capped at \$5,000 per employee per fiscal year. Additional funding may be provided through contingency if necessary.

#### **Copy Services \$6,810**

For FY 2014, all appropriations related to Copy Services are located in Non-Departmental. New software was installed in late FY 2013 to determine usage by employee. Once fully implemented, the most efficient way to allocate costs will be determined.

### ***Contingency***

Contingency is budgeted for emergencies and unforeseen events at the time of budget approval. Contingency is calculated to equal the unassigned fund balance after all reserves were identified. In FY 2014, \$1,700,000 is budgeted for contingency.

### ***Capital Projects***

The budget for Capital Projects is determined by the 2013-2018 Capital Improvement Program that was adopted by Council on June 6, 2013. The following projects require Environmental Services Residential Fund funding for FY 2014:

CNG Fueling Station	\$ 1,472,000
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In FY 2014, new accounting practices were implemented that charged the CIP expenditures directly to the funding source. Prior to FY 2014, CIP funding was handled through inter-fund transfers.

More detail on these CIP projects can be found in the Capital Improvements section of this budget document.



## Non-Departmental

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
No Personnel Allocation	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	0.00	0.00	0.00	0.00	0.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Contingency	-	-	1,700,000	1,700,000	1,700,000
Capital Projects	-	-	-	-	1,472,000
Other	66,530	67,558	81,970	81,970	84,079
<b>Total Expenses</b>	\$ 66,530	\$ 67,558	\$ 1,781,970	\$ 1,781,970	\$ 3,256,079

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	-	-	-	-	-
Supplies & Contractual	66,530	67,558	1,781,970	1,781,970	1,784,079
Capital Outlay	-	-	-	-	1,472,000
<b>Total Expenses</b>	\$ 66,530	\$ 67,558	\$ 1,781,970	\$ 1,781,970	\$ 3,256,079



## **Environmental Services - Commercial**

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Environmental Services - Commercial Summary  
Commercial Collections  
Non-Departmental



## Environmental Services - Commercial

### FUND DESCRIPTION

The Environmental Services Commercial Collections section is a viable option for commercial businesses for their trash and recycling collection needs. We offer three, four, six and eight cubic yard front-end load containers, as well as 10, 20, and 40 cubic yard, roll-off boxes. We collaborate with our customers to engage in innovative opportunities for recycling. We operate as an enterprise fund that must be self-supporting. Our goal is to always charge a price that is fair to our customers and to provide excellent customer service. We offer service seven days a week.

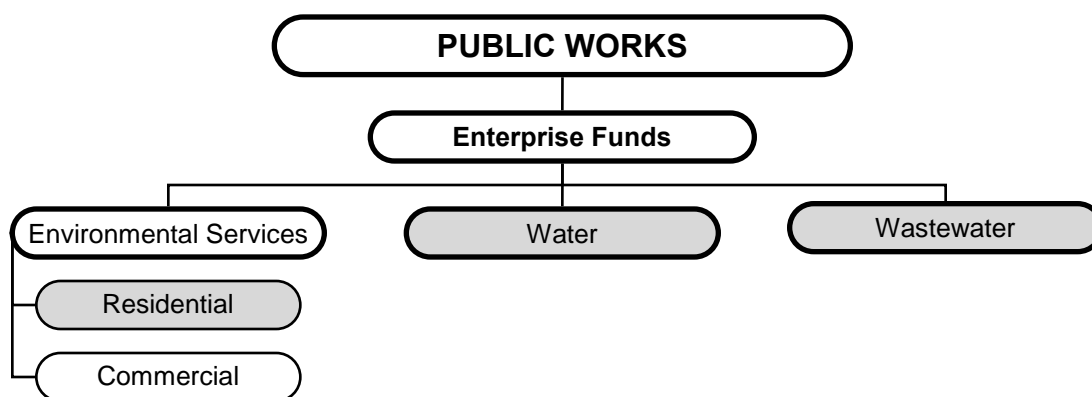
Our operations and services are directed toward ensuring the public health and welfare through the disposal of commercial solid waste from commercial/industrial sources. We promote the diversion of these wastes with our comprehensive recycling programs.

We provide commercial services to all of the Town of Gilbert facilities, and are capable of responding to any emergency situation.

### GOALS FY 2014

- ◆ Increase the diversion rate of commercial collections by promoting and providing commingled and cardboard recycling to our front end load commercial customers as well as recycling tires and green waste with our roll-off services
- ◆ Obtain a competitive edge by providing excellent customer service
- ◆ Work closely with Development Services to ensure all haulers in Town of Gilbert are licensed
- ◆ Grow our customer base
- ◆ Reduce maintenance costs through fleet standardization
- ◆ Reduce accident claims through continued promotion of Safety First
- ◆ Review plans and conduct inspections to ensure new commercial properties meet standards
- ◆ Enhance cost tracking methods and cost vs. profit margin of existing service

### ORGANIZATIONAL CHART





## Environmental Services - Commercial

<b>PERSONNEL BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	0.48	0.48	0.48	0.48	0.48
Commercial Collections	6.30	6.80	6.80	6.80	6.80
Non-Departmental	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>6.78</b>	<b>7.28</b>	<b>7.28</b>	<b>7.28</b>	<b>7.28</b>

<b>EXPENSES BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	62,647	59,569	56,600	56,700	61,821
Commercial Collections	1,712,491	1,716,163	1,696,700	1,690,302	1,731,150
Non-Departmental	9,720	9,511	161,200	161,200	287,388
<b>Total Expenses</b>	<b>\$ 1,784,858</b>	<b>\$ 1,785,243</b>	<b>\$ 1,914,500</b>	<b>\$ 1,908,202</b>	<b>\$ 2,080,359</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	462,968	519,742	508,654	508,654	535,894
Supplies & Contractual	1,287,426	1,265,501	1,405,846	1,399,548	1,416,465
Capital Outlay	34,464	-	-	-	128,000
<b>Total Expenses</b>	<b>\$ 1,784,858</b>	<b>\$ 1,785,243</b>	<b>\$ 1,914,500</b>	<b>\$ 1,908,202</b>	<b>\$ 2,080,359</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	2,488,108	2,432,006	2,439,000	2,412,000	2,432,000
Transfers In	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 2,488,108</b>	<b>\$ 2,432,006</b>	<b>\$ 2,439,000</b>	<b>\$ 2,412,000</b>	<b>\$ 2,432,000</b>
Total Expenses	1,784,858	1,785,243	1,914,500	1,908,202	2,080,359
Transfers Out	211,800	260,638	268,590	268,590	310,390
<b>Total Uses</b>	<b>\$ 1,996,658</b>	<b>\$ 2,045,881</b>	<b>\$ 2,183,090</b>	<b>\$ 2,176,792</b>	<b>\$ 2,390,749</b>
<b>Net Operating Result</b>	<b>\$ 491,450</b>	<b>\$ 386,125</b>	<b>\$ 255,910</b>	<b>\$ 235,208</b>	<b>\$ 41,251</b>



## Commercial Collections

### ***PURPOSE STATEMENT***

Commercial protects human health and environmental quality. The program ensures a fair competition exists amongst those that provide commercial collection. Service is provided if a private business hauler falters. The operations also ensure all town operated facilities receive first class recycle and refuse collection services, including parks, streets, water and waste water treatment plants. The division provides solid waste collection and disposal services for commercial/industrial, retail, multi-family and institutional establishments within Gilbert.

### ***ACCOMPLISHMENTS FY 2013***

- ◆ Remained profitable and maintained customer base while increasing roll off revenue
- ◆ Commercial rates remained stable
- ◆ Increased roll-off recycle diversion rate by 4%

### ***OBJECTIVES FY 2014***

- ◆ Continue to expand commercial recycle participation
- ◆ Continue to promote accident free driving to 100%
- ◆ Maintain current rates

### ***BUDGET NOTES***

Personnel costs increase as a result of the implementation of the Classification and Compensation study. There were no significant changes to supplies and contractual.

<b><i>PERFORMANCE MEASURES</i></b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Number of commercial customers	710	758	727	720
Total front end loader commercial tonnage (Not Cardboard)	21,122	21,160	21,420	22,000
Total roll-off tonnage disposed	8,839	8,430	7,950	8,200
Total front end loader cardboard tonnage	369	438	535	600



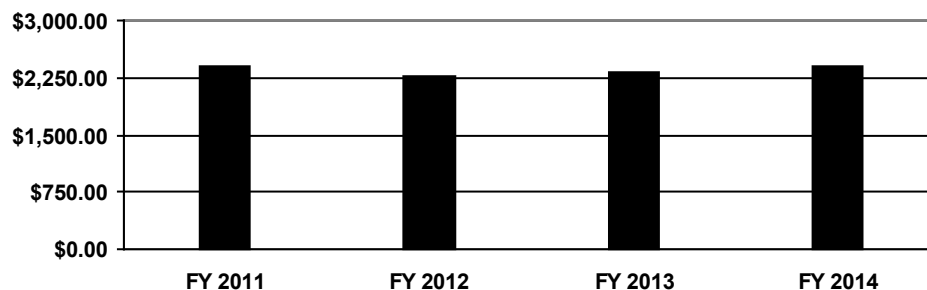
## Commercial Collections

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Commercial Collections	5.30	5.80	5.80	5.80	5.80
Commercial Rolloffs	1.00	1.00	1.00	1.00	1.00
<b>Total Personnel</b>	<b>6.30</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Commercial Collections	1,321,477	1,288,884	1,278,132	1,321,004	1,318,606
Commercial Rolloffs	391,014	427,279	418,568	369,298	412,544
<b>Total Expenses</b>	<b>\$ 1,712,491</b>	<b>\$ 1,716,163</b>	<b>\$ 1,696,700</b>	<b>\$ 1,690,302</b>	<b>\$ 1,731,150</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	410,681	469,220	455,880	455,880	483,530
Supplies & Contractual	1,267,346	1,246,943	1,240,820	1,234,422	1,247,620
Capital Outlay	34,464	-	-	-	-
<b>Total Expenses</b>	<b>\$ 1,712,491</b>	<b>\$ 1,716,163</b>	<b>\$ 1,696,700</b>	<b>\$ 1,690,302</b>	<b>\$ 1,731,150</b>

### COST PER COMMERCIAL CUSTOMER



The non-departmental section of the budget captures all expenditures that are not directly attributed to a business unit. An overview of each section is below.

### ***Miscellaneous***

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#### **Insurance \$8,268**

This is the Environmental Services Commercial Fund portion of the Public Entity Insurance package. Policies include Auto Liability, Auto Damage, Contractor's Equipment, Property, General Liability, and General Excess.

#### **Tuition Reimbursement \$1,000**

Based on historical usage, \$1,000 is budgeted to reimburse employees of the Environmental Services Commercial Fund for tuition expenses. This is capped at \$5,000 per employee per fiscal year. Additional amounts could be funded through contingency if needed.

#### **Copy Services \$120**

For FY 2014, all appropriations related to Copy Services are located in Non-Departmental. New software was installed in late FY 2013 to determine usage by employee. Once fully implemented, the most efficient way to allocate costs will be determined.

### ***Contingency***

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Contingency is budgeted for emergencies and unforeseen events at the time of budget approval. Contingency is calculated to equal the unassigned fund balance after all reserves were identified. In FY 2014, \$150,000 is budgeted for contingency.

### ***Capital Projects***

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The budget for Capital Projects is determined by the 2013-2018 Capital Improvement Program that was adopted by Council on June 6, 2013. The following projects require Environment Services Commercial Fund funding for FY 2014:

CNG Fueling Station      \$    128,000

In FY 2014, new accounting practices were implemented that charged the CIP expenditures directly to the funding source. Prior to FY 2014, CIP funding was handled through inter-fund transfers.

More detail on these CIP projects can be found in the Capital Improvements section of this budget document.



## Non-Departmental

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
No Personnel Allocation	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	0.00	0.00	0.00	0.00	0.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Contingency	-	-	150,000	150,000	150,000
Capital Projects	-	-	-	-	128,000
Other	9,720	9,511	11,200	11,200	9,388
<b>Total Expenses</b>	\$ 9,720	\$ 9,511	\$ 161,200	\$ 161,200	\$ 287,388

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	-	-	-	-	-
Supplies & Contractual	9,720	9,511	161,200	161,200	159,388
Capital Outlay	-	-	-	-	128,000
<b>Total Expenses</b>	\$ 9,720	\$ 9,511	\$ 161,200	\$ 161,200	\$ 287,388

## Streets Fund

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Streets Fund Summary  
Streets Maintenance  
Traffic Control  
Right of Way Maintenance  
Hazard Response  
Non-Departmental



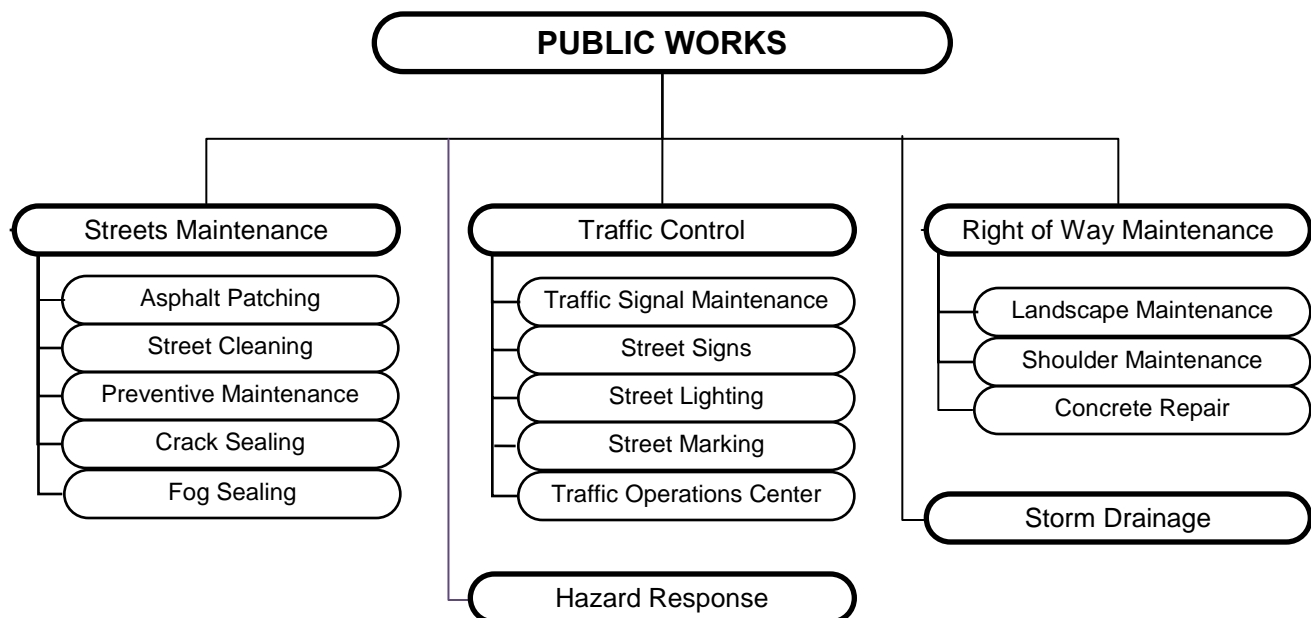
**FUND DESCRIPTION**

It is our mission to provide a safe, reliable, and an efficient roadway system that encompasses the following operations: streets maintenance, traffic control systems, rights-of-way, and storm drain systems.

To responsibly and efficiently accomplish our mission, we have set goals for each of our areas of responsibility. We recognize that in order to maintain proactive operation and maintenance programs we must emphasize planning and teamwork. The Street Division maintains the necessary tools, equipment, and properly trained and skilled personnel in order to meet our customers' expectations and resolve problems at the most appropriate level of responsibility. State-shared gasoline tax (HURF) and vehicle license tax (VLT) revenues fund Gilbert's Street Division.

**GOALS FY 2014**

- ◆ Maintain a safe and efficient roadway system at a pavement condition index of at least 85
- ◆ Minimize inconveniences to customers by performing maintenance and repair operations in an organized and timely manner
- ◆ Protect the large investment of the roadway system by continuously assessing its condition and acting appropriately to maintain and extend its useful life
- ◆ Use available funds to improve efficiency and productivity of operations by implementing appropriate standards

**ORGANIZATIONAL CHART**



## Streets Fund

<b>PERSONNEL BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	1.00	1.00	1.00	1.00	2.00
Streets Maintenance	22.42	22.42	22.42	22.42	27.42
Traffic Control	19.00	19.00	20.00	20.00	20.00
Right of Way Maintenance	4.63	4.63	5.63	5.33	5.33
Hazard Response	2.25	2.25	2.25	2.25	2.25
Non-Departmental	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>49.30</b>	<b>49.30</b>	<b>51.30</b>	<b>51.00</b>	<b>57.00</b>

<b>EXPENSES BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Administration	134,399	158,243	286,581	283,779	480,290
Streets Maintenance	5,036,184	5,110,299	5,067,581	5,047,505	5,942,894
Traffic Control	3,676,011	3,876,490	4,002,937	4,022,451	4,352,074
Right of Way Maintenance	1,761,244	1,747,991	1,921,055	2,364,699	2,878,200
Hazard Response	143,034	162,123	148,513	145,330	166,247
Non-Departmental	90,436	87,377	1,097,910	1,097,910	8,082,466
<b>Total Expenses</b>	<b>\$ 10,841,308</b>	<b>\$ 11,142,523</b>	<b>\$ 12,524,577</b>	<b>\$ 12,961,674</b>	<b>\$ 21,902,171</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	3,067,630	3,100,493	3,445,856	3,445,856	4,061,056
Supplies & Contractual	5,182,063	5,244,995	6,353,361	6,790,458	8,068,535
Capital Outlay	2,591,615	2,797,035	2,725,360	2,725,360	9,772,580
<b>Total Expenses</b>	<b>\$ 10,841,308</b>	<b>\$ 11,142,523</b>	<b>\$ 12,524,577</b>	<b>\$ 12,961,674</b>	<b>\$ 21,902,171</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	18,034,912	17,433,005	18,430,000	19,094,825	18,650,000
Transfers In	65,430	50,000	50,000	50,000	50,000
<b>Total Sources</b>	<b>\$ 18,100,342</b>	<b>\$ 17,483,005</b>	<b>\$ 18,480,000</b>	<b>\$ 19,144,825</b>	<b>\$ 18,700,000</b>
Total Expenses	10,841,308	11,142,523	12,524,577	12,961,674	21,902,171
Transfers Out	3,912,497	3,570,110	6,395,670	4,211,670	3,283,721
<b>Total Uses</b>	<b>\$ 14,753,805</b>	<b>\$ 14,712,633</b>	<b>\$ 18,920,247</b>	<b>\$ 17,173,344</b>	<b>\$ 25,185,892</b>
<b>Net Operating Result</b>	<b>\$ 3,346,537</b>	<b>\$ 2,770,372</b>	<b>\$ (440,247)</b>	<b>\$ 1,971,481</b>	<b>\$ (6,485,892)</b>



## Streets Maintenance

### **PURPOSE STATEMENT**

The mission of Streets Maintenance is to maintain the roadway system ensuring a high degree of reliability, safety, and ride ability, meeting or exceeding all applicable regulations for roadways in a cost effective manner.

### **ACCOMPLISHMENTS FY 2013**

- ◆ Continued conversion of CHEC pavement maintenance system to the Lucy pavement maintenance system
- ◆ All streets in Gilbert were put in classifications of major arterial, collector and local roads and an accurate number for Gilbert's centerline miles of roads was obtained
- ◆ All arterial roadways were swept no less than twice a month
- ◆ Residential sweeping routes were changed to follow the uncontained trash pickup so that streets are swept after to be more efficient and have cleaner streets
- ◆ Crack sealed 100% of the subdivisions that were scheduled for maintenance this fiscal year

### **OBJECTIVES FY 2014**

- ◆ Complete conversion of pavement management system from CHEC to Lucy
- ◆ Complete 100% visual ratings of all street classifications to determine a town-wide pavement condition index (PCI)

- ◆ Sweep all arterial streets no less than twice per month
- ◆ Sweep all residential subdivisions no less than once a month
- ◆ Complete all utility adjustments with four days after street maintenance is complete
- ◆ Resolve all sidewalk trip hazards the same day as reported
- ◆ Patch 100% of potholes and sinkholes reported within three business hours of notification
- ◆ Mill and patch 100% of all subdivisions that are scheduled to be fog sealed or slurry sealed
- ◆ Repair 100% of water and wastewater patches within three days after the repair is made
- ◆ Crack seal 100% of subdivisions and arterial roads prior to scheduled maintenance

### **BUDGET NOTES**

The FY 2014 budget includes five additional staff to assist with preventative maintenance programs that will extend the life of the town's infrastructure assets.

Due to a change in CIP accounting procedures capital outlay expenditures vary from FY 2013. CIP expenses are being recorded directly in the funding source funds, eliminating the need for interfund transfers.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Total centerline miles in system	845	979	979	979
Percentage of arterial roadways swept twice per month	100%	100%	100%	100%
Percentage of residential roadways swept once per month	100%	100%	100%	100%
Average Pavement Condition Index (PCI)	91	91	80*	80*
% of roadway visually rated	17%	0%	0%	0%
% of pot holes and sink holes patched within three hours of notification	100%	100%	100%	100%
Average days to complete utility adjustments	4	5	5	5
% of subdivisions crack sealed prior to scheduled maintenance	100%	100%	100%	100%
<i>*Pavement management system data recently converted to Lucy module; ratings anticipated to decrease in new module.</i>				



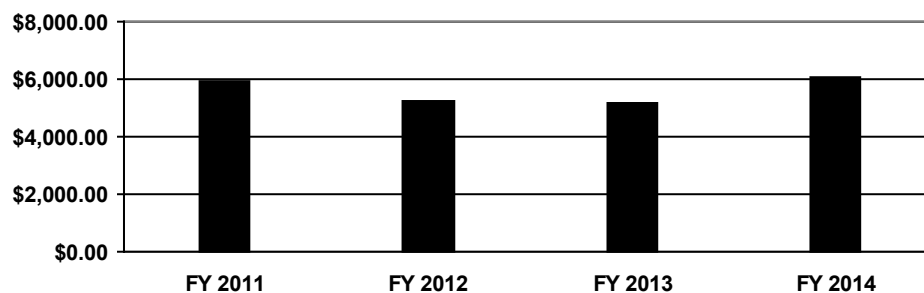
## Streets Maintenance

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Asphalt Patching	3.25	3.25	3.25	3.25	3.25
Street Cleaning	7.34	7.34	7.34	7.34	7.34
Preventive Maintenance	2.33	2.33	2.33	2.33	3.33
Crack Sealing	4.25	4.25	4.25	4.25	8.25
Fog Sealing	5.25	5.25	5.25	5.25	5.25
<b>Total Personnel</b>	<b>22.42</b>	<b>22.42</b>	<b>22.42</b>	<b>22.42</b>	<b>27.42</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Asphalt Patching	373,453	250,499	313,967	303,006	307,017
Street Cleaning	928,289	869,495	871,823	860,612	876,627
Preventive Maintenance	2,903,992	3,097,759	2,941,587	2,944,455	3,401,569
Crack Sealing	333,597	348,938	338,629	338,180	724,471
Fog Sealing	496,853	543,608	601,575	601,252	633,210
<b>Total Expenses</b>	<b>\$ 5,036,184</b>	<b>\$ 5,110,299</b>	<b>\$ 5,067,581</b>	<b>\$ 5,047,505</b>	<b>\$ 5,942,894</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	1,213,561	1,227,563	1,309,040	1,309,040	1,662,260
Supplies & Contractual	1,231,008	1,085,701	1,099,181	1,079,105	1,491,054
Capital Outlay	2,591,615	2,797,035	2,659,360	2,659,360	2,789,580
<b>Total Expenses</b>	<b>\$ 5,036,184</b>	<b>\$ 5,110,299</b>	<b>\$ 5,067,581</b>	<b>\$ 5,047,505</b>	<b>\$ 5,942,894</b>

**ANNUAL MAINTENANCE COST PER CENTER LANE MILE**



**PURPOSE STATEMENT**

The mission of Traffic Control is to operate and maintain the traffic control systems to improve safety by regulating the flow of traffic, increasing visibility, ensuring a high degree of reliability, meeting or exceeding all applicable regulations.

**ACCOMPLISHMENTS FY 2013**

- ◆ Decreased our replacement of knocked down streetlights from 15 days to less than 12 days
- ◆ Repaired signals in flash or dark in all directions (other than power outages) within 4.5 hours
- ◆ Repaired emergency vehicle pre-emption detection calls within 10 business days
- ◆ Completed 90% of reported streetlight outages within five business days
- ◆ Initiated the replacement of pedestrian countdown heads at signalized intersections
- ◆ Completed all arterial long line striping
- ◆ Completed all short line markings in zone #1
- ◆ Completed all work orders requested for signs within three business days
- ◆ Completed FHWA mandated high reflectivity sign material replacement for street name signs in zone #3

**OBJECTIVES FY 2014**

- ◆ Complete 100% of all street light work orders within five business days
- ◆ Prioritize knockdowns or damaged signal infrastructure with the damage matrix and make needed repairs within 48 hours
- ◆ Perform night inspections of all arterial streetlights once a month
- ◆ Perform night inspections of all subdivision streetlights twice a year
- ◆ Test all signal conflict monitors once per year
- ◆ Paint four signalized intersections
- ◆ Replace 36 fire safety preemption heads
- ◆ Stripe all arterial long line striping
- ◆ Complete all of the short line markings in zone #2

**BUDGET NOTES**

Personnel costs increase as a result of the implementation of the Classification and Compensation study.

CIP expenses are being recorded directly in the funding source funds, eliminating the need for interfund transfers.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Total malfunction monitoring unit testing	172	174	177	180
Total miles of arterial long line markings painted	480	480	480	480
% of arterial long lines striped	100%	100%	100%	100%
% of short lines inspected	100%	100%	100%	100%
Total number of high pressure sodium lamps replaced	2,370	3,035	2,607	3,000
Total number of traffic signals energized	173	174	177	180
% of signs replaced this year	30%	30%	30%	30%
% of street lighting work orders completed within ten business days	93%	93%	93%	95%
% of traffic signal intersections painted	1%	1%	0%	3%



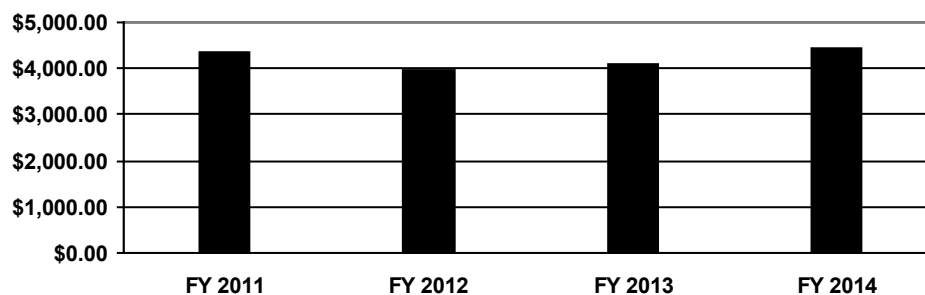
## Traffic Control

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Street Marking	0.50	0.50	0.50	0.50	0.50
Street Signs	4.50	4.50	4.50	4.50	4.50
Street Lighting	3.50	3.50	4.50	4.50	4.50
Traffic Signal Maintenance	6.50	6.50	6.50	6.50	6.50
Traffic Operations Center	4.00	4.00	4.00	4.00	4.00
<b>Total Personnel</b>	<b>19.00</b>	<b>19.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Street Marking	556,293	591,536	582,110	581,221	617,214
Street Signs	409,009	418,488	446,320	446,015	623,530
Street Lighting	1,262,254	1,369,247	1,413,559	1,439,135	1,480,767
Traffic Signal Maintenance	964,533	1,056,825	1,070,518	1,070,564	1,216,237
Traffic Operations Center	483,922	440,394	490,430	485,516	414,326
<b>Total Expenses</b>	<b>\$ 3,676,011</b>	<b>\$ 3,876,490</b>	<b>\$ 4,002,937</b>	<b>\$ 4,022,451</b>	<b>\$ 4,352,074</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	1,363,229	1,360,913	1,464,320	1,464,320	1,571,617
Supplies & Contractual	2,312,782	2,515,577	2,503,617	2,523,131	2,780,457
Capital Outlay	-	-	35,000	35,000	-
<b>Total Expenses</b>	<b>\$ 3,676,011</b>	<b>\$ 3,876,490</b>	<b>\$ 4,002,937</b>	<b>\$ 4,022,451</b>	<b>\$ 4,352,074</b>

TRAFFIC CONTROL COST PER CENTER LANE MILE





## Right of Way Maintenance

### **PURPOSE STATEMENT**

The mission of Right of Way (ROW) Maintenance is to maintain aesthetics and drainage within the right of way, control dust and prevent the spread of noxious weeds.

### **ACCOMPLISHMENTS FY 2013**

- ◆ Maintained all shoulders and dirt roads for safety, storm water drainage, and dust abatement in compliance with all PM-10 dust regulations
- ◆ Increased the storm structures cleaned and maintained by 48% from previous year
- ◆ Completed 100% irrigation maps for zones B, C and D
- ◆ Inspected 100% of dry wells for streets, parks and Parkway Maintenance Improvement District (PKID) divisions

### **OBJECTIVES FY 2014**

- ◆ Maintain all shoulders and dirt roads for safety, storm water drainage and dust abatement in compliance with all PM-10 dust regulations
- ◆ Inspect 100% of dry wells for streets, parks and Parkway Maintenance Improvement District (PKID) divisions and perform routine maintenance as needed
- ◆ Inspect, clean, and maintain 25% of all storm water inlets including scuppers and catch basins
- ◆ Complete tree inventory for all trees maintained by the streets division
- ◆ Implement a tree replacement program
- ◆ Identify a storm water program for future implementation

### **BUDGET NOTES**

The increase in the FY 2014 budget is primarily due to contract increases related to landscaping. Existing contracts had expired and after completion of the competitive bidding process, the lowest responsible bidder was selected. Due to the economic recovery, the general trend in contract renewals indicates that contract pricing continues to increase over previous years contracts.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
ROW acres maintained by contractor	195.0	213.0	213.0	342.5
% of landscape firms' irrigation control logs reviewed weekly	50%	50%	50%	50%
Total storm drain inlets cleaned	2,510	2,500	2,980	2,980
% of shoulders inspected three times per year	100%	100%	100%	100%
% of shoulder reconstructions completed within five working days	100%	100%	100%	100%



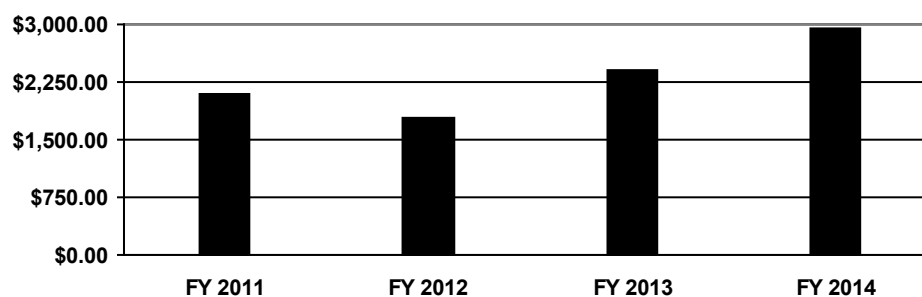
## Right of Way Maintenance

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Landscape Maintenance	1.80	1.80	2.80	2.50	2.50
Shoulder Maintenance	2.50	2.50	2.50	2.50	2.50
Concrete Repair	0.33	0.33	0.33	0.33	0.33
<b>Total Personnel</b>	<b>4.63</b>	<b>4.63</b>	<b>5.63</b>	<b>5.33</b>	<b>5.33</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Landscape Maintenance	872,073	826,770	987,585	1,390,147	1,875,974
Shoulder Maintenance	230,052	227,779	249,020	289,420	316,181
Concrete Repair	659,119	693,442	684,450	685,132	686,045
<b>Total Expenses</b>	<b>\$ 1,761,244</b>	<b>\$ 1,747,991</b>	<b>\$ 1,921,055</b>	<b>\$ 2,364,699</b>	<b>\$ 2,878,200</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	281,172	294,299	347,940	347,940	376,805
Supplies & Contractual	1,480,072	1,453,692	1,542,115	1,985,759	2,501,395
Capital Outlay	-	-	31,000	31,000	-
<b>Total Expenses</b>	<b>\$ 1,761,244</b>	<b>\$ 1,747,991</b>	<b>\$ 1,921,055</b>	<b>\$ 2,364,699</b>	<b>\$ 2,878,200</b>

**R.O.W. MAINTENANCE COST PER CENTER LANE MILE**







## Hazard Response

### ***PURPOSE STATEMENT***

The mission of Hazard Response is to keep the town's rights of way clear of driving hazards and unsightly graffiti within expected times.

### ***ACCOMPLISHMENTS FY 2013***

- ◆ Removed 100% of dead animals reported with one hour of notification
- ◆ Removed 90% of graffiti reported by the Police Department within 48 working hours
- ◆ Delivered 100% of barricades for scheduled block parties

### ***OBJECTIVES FY 2014***

- ◆ Remove 100% of dead animals reported with one hour of notification
- ◆ Remove 100% of graffiti reported by the Police Department within 48 working hours
- ◆ Deliver 100% of barricades for scheduled block parties

### ***BUDGET NOTES***

There were no significant changes to personnel or supplies and contractual line items for the FY 2014 budget.

<b><i>PERFORMANCE MEASURES</i></b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
% of dead animals removed from right of way within one hour of call	100%	100%	100%	100%
% of graffiti removed within 48 hours of notification from Police Department	90%	90%	90%	90%
% of barricades delivered on scheduled date	100%	100%	100%	100%



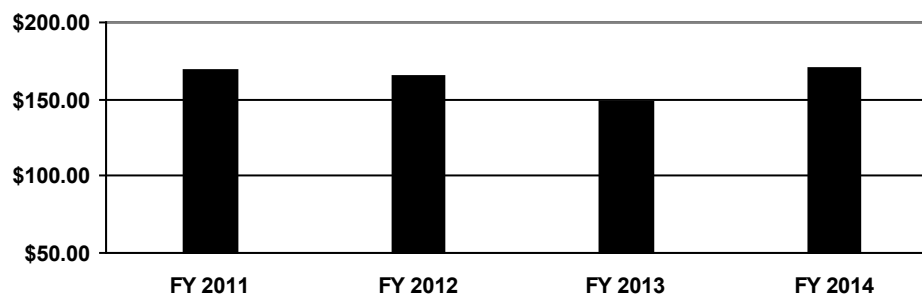
## Hazard Response

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Hazard Response	2.25	2.25	2.25	2.25	2.25
<b>Total Personnel</b>	2.25	2.25	2.25	2.25	2.25

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Hazard Response	143,034	162,123	148,513	145,330	166,247
<b>Total Expenses</b>	\$ 143,034	\$ 162,123	\$ 148,513	\$ 145,330	\$ 166,247

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	110,704	116,841	115,170	115,170	131,254
Supplies & Contractual	32,330	45,282	33,343	30,160	34,993
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 143,034	\$ 162,123	\$ 148,513	\$ 145,330	\$ 166,247

**COST PER CENTER LANE MILE**



The non-departmental section of the budget captures all expenditures that are not directly contributed to a business unit. An overview of each section is below.

### ***Miscellaneous***

#### **Insurance \$84,166**

This is the Streets Fund portion of the Public Entity Insurance package. Policies include Auto Liability, Auto Damage, Contractor's Equipment, Property, General Liability, and General Excess.

#### **Tuition Reimbursement \$12,000**

Based on historical usage, \$12,000 is budgeted to reimburse employees of the Streets Fund for tuition expenses. This is capped at \$5,000 per employee per fiscal year. Pre-authorization is required for all classes.

#### **Copy Services \$3,300**

For FY 2014, all appropriations related to Copy Services are located in Non-Departmental. New software was installed in late FY 2013 to determine usage by employee. Once fully implemented, it will be determined the most efficient way to allocate costs.

### ***Contingency***

Contingency is budgeted for emergencies and unforeseen events at the time of budget approval. Contingency is calculated to equal the unassigned fund balance after all reserves were identified. In FY 2014, \$1,000,000 is budgeted for contingency.

### ***Capital Projects***

The budget for Capital Projects is determined by the 2013-2018 Capital Improvement Program that was adopted by Council on June 6, 2013. The following projects require Street Fund funding for FY 2014:

Higley Groves Pavement Reconstruct	\$2,395,000
Neighborhood Streetlight Rehab	2,380,000
PM10 Paving	836,000
Traffic Ops Signal System Replace	523,000
Adaptive Signal Control System	385,000
Val Vista and Warner Signal	140,000
Advanced Traffic Mgmt System	109,000
Pecos Road Conduit Install	82,000
Baseline Road Fiber Optic	73,000
Left Turn Safety Enhancements	40,000
Intersection/Circulation Master Plan	10,000
Center to Center Communication	10,000

In FY 2014, new accounting practices were implemented that charged the CIP expenditures directly to the funding source. Prior to FY 2014, CIP funding was handled through inter-fund transfers.

More detail on these CIP projects can be found in the Capital Improvements section of this document.



## Non-Departmental

<b>PERSONNEL</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
No Personnel Allocation	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	0.00	0.00	0.00	0.00	0.00

<b>EXPENSES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Contingency	-	-	1,000,000	1,000,000	1,000,000
Capital Projects	-	-	-	-	6,983,000
Miscellaneous	90,436	87,377	97,910	97,910	99,466
<b>Total Expenses</b>	\$ 90,436	\$ 87,377	\$ 1,097,910	\$ 1,097,910	\$ 8,082,466

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	-	-	-	-	-
Supplies & Contractual	90,436	87,377	1,097,910	1,097,910	1,099,466
Capital Outlay	-	-	-	-	6,983,000
<b>Total Expenses</b>	\$ 90,436	\$ 87,377	\$ 1,097,910	\$ 1,097,910	\$ 8,082,466

## **Internal Service Funds**

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Internal Service Funds Summary  
Fleet Maintenance  
Copy Services  
Health Self Insurance  
Dental Self Insurance

## FUND DESCRIPTION

The internal service funds provide a method to charge the internal user of services based on their use. The concept is the same as enterprise funds, except the customers are internal. The goal of these funds is to allocate 100% of the cost of the service to the appropriate internal users. Gilbert has set up the following internal service funds:

- ◆ **Fleet Maintenance** – Maintenance of all passenger vehicles
- ◆ **Copy Services** – Coordination of printing and internal photocopying
- ◆ **Health Self Insurance** – Accounting for self insurance for health coverage under direction of a trust board
- ◆ **Dental Self Insurance** – Accounting for self insurance for dental coverage

## FUND NARRATIVE

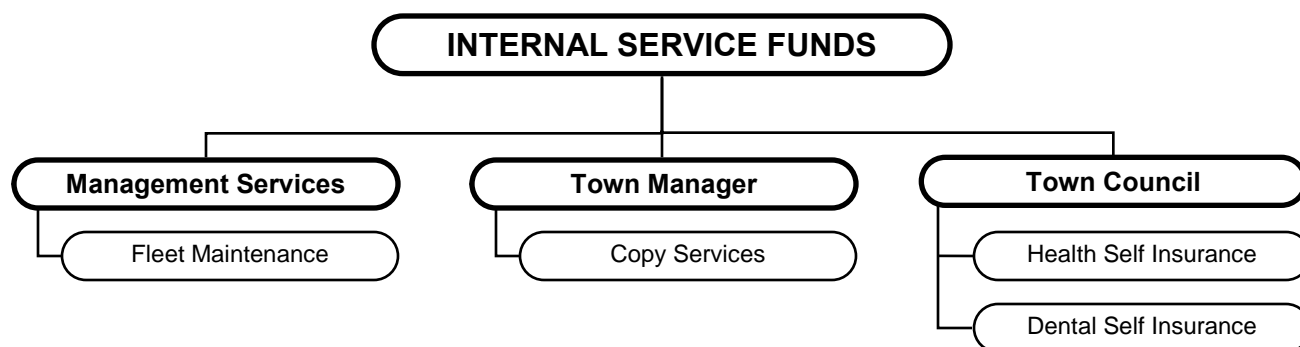
**Fleet Maintenance** undergoes a rate review annually. This year the hourly rate is proposed to increase to \$79.00 per hour. The hourly rate is calculated based on the total labor related budget amounts divided by an estimate of productive hours. A percentage is added to the sale of parts to cover the cost of shop and operating supplies. The parts mark-up percentage is 19%. Fuel has a mark-up of \$.06 cents per gallon to cover the cost of maintaining and replacing the fueling system.

**Copy Services** replaces copiers as needed and pays for letterhead and envelopes to allow for the best price, while charging the cost to the user. Gilbert contracts with an outside vendor to administer copy services.

**Health Self Insurance** accounts for costs of health insurance. All contributions are deposited into this fund, and claims are paid as approved by the administrator. The Town of Gilbert medical plan was created July 1, 2003. The plan is self-funded and administered by MMSI (Mayo). Participating providers are coordinated through the Blue Cross Blue Shield of Arizona network.

**Dental Self Insurance** accounts for costs of dental insurance. All contributions are deposited in this fund. The Dental Self Insurance Fund was created July 1, 2010. The plan is self-funded and administered by Delta Dental.

## ORGANIZATIONAL CHART





## Internal Service Funds

<b>PERSONNEL BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Fleet Maintenance	26.00	26.00	26.00	26.00	26.00
Copy Services	0.00	0.00	0.00	0.00	0.00
Health Self Insurance	0.00	0.00	0.00	0.00	0.00
Dental Self Insurance	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>

<b>EXPENSES BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Fleet Maintenance	6,203,448	6,894,939	7,567,360	7,578,922	7,740,556
Copy Services	277,150	542,914	670,000	670,000	670,000
Health Self Insurance	11,188,520	13,203,488	13,341,700	13,341,700	14,067,920
Dental Self Insurance	951,077	1,094,148	1,106,150	1,106,150	1,057,100
<b>Total Expenses</b>	<b>\$ 18,620,195</b>	<b>\$ 21,735,489</b>	<b>\$ 22,685,210</b>	<b>\$ 22,696,772</b>	<b>\$ 23,535,576</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	1,316,623	1,370,131	1,685,730	1,500,780	1,811,854
Supplies & Contractual	17,303,572	20,206,022	20,749,480	20,945,992	21,443,722
Capital Outlay	-	159,336	250,000	250,000	280,000
<b>Total Expenses</b>	<b>\$ 18,620,195</b>	<b>\$ 21,735,489</b>	<b>\$ 22,685,210</b>	<b>\$ 22,696,772</b>	<b>\$ 23,535,576</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	18,662,996	20,275,309	22,906,000	21,972,000	22,764,000
Transfers In	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 18,662,996</b>	<b>\$ 20,275,309</b>	<b>\$ 22,906,000</b>	<b>\$ 21,972,000</b>	<b>\$ 22,764,000</b>
Total Expenses	18,620,195	21,735,489	22,685,210	22,696,772	23,535,576
Transfers Out	215,850	-	-	-	-
<b>Total Uses</b>	<b>\$ 18,836,045</b>	<b>\$ 21,735,489</b>	<b>\$ 22,685,210</b>	<b>\$ 22,696,772</b>	<b>\$ 23,535,576</b>
<b>Net Operating Result</b>	<b>\$ (173,049)</b>	<b>\$ (1,460,180)</b>	<b>\$ 220,790</b>	<b>\$ (724,772)</b>	<b>\$ (771,576)</b>



## Fleet Maintenance

### ***PURPOSE STATEMENT***

To provide superior vehicle and equipment maintenance, repair, acquisition, disposition and get ready in a cost effective manner while ensuring maximum availability for duty and extending vehicle life through proactive, predictive, preventive maintenance.

### ***ACCOMPLISHMENTS FY 2013***

- ◆ Successfully managed Intergovernmental Agreement (IGA) with the Town of Queen Creek for entire vehicle/equipment fleet
- ◆ Improved fleet parts inventory management and lowered parts variance to .03%
- ◆ Exceeded industry standard ratio of 75% scheduled/25% unscheduled repairs
- ◆ Achieved industry standard with PM schedules at 98% completed or better on monthly basis

### ***OBJECTIVES FY 2014***

- ◆ Conduct a utilization and optimization study of the Town of Gilbert fleet
- ◆ Attain Blue Seal Certified shop at South Area Service Center
- ◆ South Area Service Center technicians to become ASEQ Certified Emissions Inspectors
- ◆ Become a Certified Fleet Management Operation (CFMO)

### ***BUDGET NOTES***

Personnel costs increase as a result of the Classification and Compensation study implementation. No additional FTE were included in the FY 2014 adopted budget. Also included in the FY 2014 are two replacement lifts for the north facility. The existing roll-on vehicle lifts at the north facility are becoming a safety concern due to age and reliability.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Mechanic productivity ratio	73.55%	71.53%	72.00%	73.00%
Number of outsourced work orders	1,206	1,393	1,400	1,300
Total number of work orders	9,067	9,390	8,560	8,700
Total preventive maintenance work orders	6,161	6,720	6,960	7,000
Total unscheduled work orders	2,906	2,670	1,600	1,700
Total number of vehicles/equipment in Gilbert fleet	724	745	731	731
Total number of vehicles/equipment in Queen Creek fleet	*N/A	134	8**	8**

\*New measure beginning with implementation of IGA in FY 2012

\*\*FY 2013 and 2014 agreements include fire apparatus repair and maintenance only





## Fleet Maintenance

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Shop	21.60	21.60	21.60	20.75	20.75
Parts	3.90	3.90	3.90	4.75	4.75
Fuel	0.25	0.25	0.25	0.25	0.25
Commercial	0.25	0.25	0.25	0.25	0.25
Non-Departmental	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Shop	1,446,441	1,428,608	1,596,300	1,427,391	1,709,935
Parts	1,460,396	1,540,579	1,906,300	1,669,276	1,780,704
Fuel	2,662,474	3,134,266	3,370,110	3,393,605	3,374,216
Commercial	634,137	791,486	689,440	1,083,440	870,491
Non-Departmental	-	-	5,210	5,210	5,210
<b>Total Expenses</b>	<b>\$ 6,203,448</b>	<b>\$ 6,894,939</b>	<b>\$ 7,567,360</b>	<b>\$ 7,578,922</b>	<b>\$ 7,740,556</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	1,316,623	1,370,143	1,685,730	1,500,780	1,811,854
Supplies & Contractual	4,886,825	5,524,796	5,881,630	6,078,142	5,898,702
Capital Outlay	-	-	-	-	30,000
<b>Total Expenses</b>	<b>\$ 6,203,448</b>	<b>\$ 6,894,939</b>	<b>\$ 7,567,360</b>	<b>\$ 7,578,922</b>	<b>\$ 7,740,556</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	6,291,955	6,963,645	8,075,000	7,029,000	7,710,000
Transfers In	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 6,291,955</b>	<b>\$ 6,963,645</b>	<b>\$ 8,075,000</b>	<b>\$ 7,029,000</b>	<b>\$ 7,710,000</b>
Total Expenses	6,203,448	6,894,939	7,567,360	7,578,922	7,740,556
Transfers Out	15,850	-	-	-	-
<b>Total Uses</b>	<b>\$ 6,219,298</b>	<b>\$ 6,894,939</b>	<b>\$ 7,567,360</b>	<b>\$ 7,578,922</b>	<b>\$ 7,740,556</b>
<b>Net Operating Result</b>	<b>\$ 72,657</b>	<b>\$ 68,706</b>	<b>\$ 507,640</b>	<b>\$ (549,922)</b>	<b>\$ (30,556)</b>

## ***PURPOSE STATEMENT***

Copy Services provides support for mail services and reproduction, encompassing printing, copying, and scanning.

## ***ACCOMPLISHMENTS FY 2013***

- ◆ Implemented PaperCut to track the amount of printing and copying that is done and provide to management reports of consumption
- ◆ Gathered information to initiate an analysis of equipment to determine amount of fund balance needed in order to replace aged equipment based on useful life

## ***OBJECTIVES FY 2014***

- ◆ Publish monthly copy utilization reports to supervisors
- ◆ Complete five year budget projections for copy and printer replacement needs
- ◆ Implement multi-function devices at fire stations to reduce inter-office mail volume
- ◆ Evaluate staffing portion of the current contract for cost containment opportunities
- ◆ Build and maintain a floor plan for each municipal facility, including room numbers, and employee location to facilitate mail delivery

## ***BUDGET NOTES***

Copy services are provided by a contracted vendor. Included in the FY 2014 budget is a one-time appropriation of \$250,000 for the replacement of printing devices. This appropriation uses the fund balance that has been accumulating specifically for the replacement of the aging equipment.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Average cost per impression*	\$0.099	\$0.080	\$0.040	\$0.040
Number of impressions**	2,786,889	2,223,482	4,609,686	4,500,000

*\*Does not include personnel costs associated with the copy services contract.*

*\*\*For FY 2011, measures included copies only. Beginning FY 2012, measures included all impressions for copiers and printers.*



## Copy Services

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Copy Services	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	0.00	0.00	0.00	0.00	0.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Copy Services	277,150	542,914	670,000	670,000	670,000
<b>Total Expenses</b>	\$ 277,150	\$ 542,914	\$ 670,000	\$ 670,000	\$ 670,000

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	-	-	-	-	-
Supplies & Contractual	277,150	383,578	420,000	420,000	420,000
Capital Outlay	-	159,336	250,000	250,000	250,000
<b>Total Expenses</b>	\$ 277,150	\$ 542,914	\$ 670,000	\$ 670,000	\$ 670,000

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	321,749	357,857	568,000	568,000	588,000
Transfers In	-	-	-	-	-
<b>Total Sources</b>	\$ 321,749	\$ 357,857	\$ 568,000	\$ 568,000	\$ 588,000
Total Expenses	277,150	542,914	670,000	670,000	670,000
Transfers Out	200,000	-	-	-	-
<b>Total Uses</b>	\$ 477,150	\$ 542,914	\$ 670,000	\$ 670,000	\$ 670,000
<b>Net Operating Result</b>	\$ (155,401)	\$ (185,057)	\$ (102,000)	\$ (102,000)	\$ (82,000)



## Health Self Insurance

### PURPOSE STATEMENT

This fund provides financing for health benefits for employees, dependents, and eligible members under retiree and Consolidated Omnibus Budget Reconciliation Act (COBRA) continuation through an Exclusive Provider Organization (EPO) network.

### ACCOMPLISHMENTS FY 2013

- ◆ Plan is fully funded and the reserve at the end of plan year 2013 met targeted reserve goals set by the Board of Trustees
- ◆ Claims costs were better than expected in FY 2013, resulting in reserve growth. Adjustment for Incurred But Not Reported Claims (IBNR) has not yet been made, so the final impact to reserve is not known. The positive FY 2013 claims experience allowed for only a 2% premium increase recommendation. The slight increase follows five years at the same premium rate of which two years included premium holidays to the benefit of both the Town of Gilbert and participants. This was accomplished despite added financial burdens due to legislative requirements

### OBJECTIVES FY 2014

- ◆ Along with the Dental Self Insurance Fund, maintain a reserve equivalent to a minimum of three months of medical and dental claims in excess of claims incurred but not reported

### BUDGET NOTES

Medical premiums are shared between Gilbert and its employees. The regular Gilbert contribution rate is 80% of the premium (both single and family coverage) for the base Plan option. Employees pay 20% of the premium. Retirees and COBRA participants are responsible for full premium costs.

PERFORMANCE MEASURES	Actual FY 2011	Actual FY 2012	Projected FY 2013	Anticipated FY 2014
Average total plan cost (expense) per participating employee per month	\$914	\$1,042	\$999	\$1,062
Average actual total premium per employee per month**	*\$899	*\$951	\$1,028	\$1,049
Average actual town premium contribution per employee per month	*\$719	*\$778	\$823	\$839
Health plan participants	3,060	3,171	3,194	3,200
Reserve in excess of estimated Incurred But Not Reported (IBNR) claims***	\$5,245,571	\$3,901,741	\$4,400,000	\$4,100,000

\*For FY 2011, the amount shown takes into consideration the \$1,500,000 in reduced General Fund benefit trust contributions; FY 2012 includes a premium payment holiday totaling an estimated employer reduction of approximately \$1,000,000

\*\*Though base premiums did not change in FY2012 or FY2013, total premium per employee has increased because of increases in percentage of family coverage participants

\*\*\*Reserve reflects total reserve for medical and dental funds



## Health Self Insurance

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Health Self Insurance	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Health Self Insurance	11,188,520	13,203,488	13,341,700	13,341,700	14,067,920
<b>Total Expenses</b>	<b>\$ 11,188,520</b>	<b>\$ 13,203,488</b>	<b>\$ 13,341,700</b>	<b>\$ 13,341,700</b>	<b>\$ 14,067,920</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	-	(12)	-	-	-
Supplies & Contractual	11,188,520	13,203,500	13,341,700	13,341,700	14,067,920
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 11,188,520</b>	<b>\$ 13,203,488</b>	<b>\$ 13,341,700</b>	<b>\$ 13,341,700</b>	<b>\$ 14,067,920</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	10,935,661	11,842,500	13,157,000	13,252,000	13,345,000
Transfers In	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 10,935,661</b>	<b>\$ 11,842,500</b>	<b>\$ 13,157,000</b>	<b>\$ 13,252,000</b>	<b>\$ 13,345,000</b>
Total Expenses	11,188,520	13,203,488	13,341,700	13,341,700	14,067,920
Transfers Out	-	-	-	-	-
<b>Total Uses</b>	<b>\$ 11,188,520</b>	<b>\$ 13,203,488</b>	<b>\$ 13,341,700</b>	<b>\$ 13,341,700</b>	<b>\$ 14,067,920</b>
<b>Net Operating Result</b>	<b>\$ (252,859)</b>	<b>\$ (1,360,988)</b>	<b>\$ (184,700)</b>	<b>\$ (89,700)</b>	<b>\$ (722,920)</b>



## Dental Self Insurance

### **PURPOSE STATEMENT**

This fund provides financing for dental benefits for employees, dependents, and eligible members under retiree and Consolidated Omnibus Budget Reconciliation Act (COBRA) continuation.

### **ACCOMPLISHMENTS FY 2013**

- ◆ Sufficient premiums to pay plan expenses
- ◆ Better than expected claims costs and reserve growth allowed for a 2% premium decrease for FY 2014 and implementation of a benefit design improvement to sync the benefit year to the premium and contract year

### **OBJECTIVES FY 2014**

- ◆ Sufficient premiums to pay plan expenses
- ◆ Offset claim trend through member education about maximizing value in use of the plan, with the goal of keeping premium costs neutral

### **BUDGET NOTES**

The Dental Self Insurance Fund was implemented in FY 2011. Prior to this time, the dental plan was fully insured through a dental insurance company. The contribution rate for dental premiums is shared between the Town of Gilbert and employees. The Town of Gilbert contribution rate for dental premiums is 80% of the total premium (both single and family coverage). Employees pay 20% of the premium.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Average total plan cost (expense) per participating employee per month	\$82	\$87	\$85	\$85
Average actual premium per employee per month	\$90	\$88	\$88	\$87
Average actual town premium contribution per employee per month	\$72	\$70	\$71	\$69
Dental plan participants	3,110	3,171	3,183	3,200



## Dental Self Insurance

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Dental Self Insurance	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	0.00	0.00	0.00	0.00	0.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Dental Self Insurance	951,077	1,094,148	1,106,150	1,106,150	1,057,100
<b>Total Expenses</b>	\$ 951,077	\$ 1,094,148	\$ 1,106,150	\$ 1,106,150	\$ 1,057,100

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	-	-	-	-	-
Supplies & Contractual	951,077	1,094,148	1,106,150	1,106,150	1,057,100
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 951,077	\$ 1,094,148	\$ 1,106,150	\$ 1,106,150	\$ 1,057,100

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	1,113,631	1,111,307	1,106,000	1,123,000	1,121,000
Transfers In	-	-	-	-	-
<b>Total Sources</b>	\$ 1,113,631	\$ 1,111,307	\$ 1,106,000	\$ 1,123,000	\$ 1,121,000
Total Expenses	951,077	1,094,148	1,106,150	1,106,150	1,057,100
Transfers Out	-	-	-	-	-
<b>Total Uses</b>	\$ 951,077	\$ 1,094,148	\$ 1,106,150	\$ 1,106,150	\$ 1,057,100
<b>Net Operating Result</b>	\$ 162,554	\$ 17,159	\$ (150)	\$ 16,850	\$ 63,900

## Replacement Funds

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Replacement Funds Summary  
Replacement Funds Detail



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## ***FUNDS DESCRIPTION***

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Replacement Funds are savings accounts for replacement of rolling stock, equipment, or infrastructure. Gilbert established replacement funds to account for the use of the assets over time, to provide for the interim period between high growth and build out, and to reduce the intergenerational inequities of future generations replacing the infrastructure “used up” by the previous generation. If funds were not available for replacement, substantial fee increases might be necessary and/or debt issued unnecessarily which increases the cost of replacement by the cost of interest and related debt issuance costs. The Council decided to fund the Replacement Funds for the replacement value of rolling stock and equipment in FY 2006. The intent of this decision was to ensure that the amount deposited in the replacement fund, in addition to the residual value of the asset sold would be sufficient to purchase a replacement asset.

## ***FUND INFORMATION***

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***General Equipment Replacement*** – The General Fund makes contributions to the General Fund Equipment Replacement fund based on the useful life of the rolling stock and equipment. Future rolling stock and equipment replacements will be purchased through this fund. Gilbert established the General Fund Equipment Replacement fund in FY 2002. Due to budget constraints, additional revenue has not been deposited in this account since FY 2007.

***Streets Equipment Replacement*** – Gilbert established the Street Equipment Replacement fund in FY 2002. The Street Fund cost centers make contributions to the Street Fund Replacement fund based on the useful life of the rolling stock and equipment. Future rolling stock and equipment replacements will be purchased through this fund.

***Water Repair and Replacement*** – Gilbert established a Water Repair and Replacement fund in FY 2004 to annually set aside the cost of using assets over the life of the assets. It is the intention to use this funding in the future to replace infrastructure that benefits the community as a whole such as wells, larger diameters water mains, reservoirs, and treatment facilities. The Water Repair and Replacement Fund includes a fleet replacement component.

***Wastewater Repair and Replacement*** – Gilbert established a Wastewater Repair and Replacement fund in FY 2004 to annually set aside the cost of using assets over the life of the assets. It is the intention to use this funding in the future to replacement infrastructure that benefits the community as a whole, such as lift stations, larger diameters wastewater mains, reclaimed water reservoirs, and wastewater treatment facilities. The Wastewater Repair and Replacement Fund includes a fleet replacement component.

***Environmental Services Residential Equipment Replacement*** – The Residential Fund makes contributions to the Environmental Services Residential Equipment Replacement fund based on the useful life of the rolling stock to finance for future replacement. This structure evens out the cash flow in the operating fund and provides better cost information upon which to base user fees.

***Environmental Services Commercial Equipment Replacement*** – The Commercial Fund makes contributions to the Environmental Services Commercial Equipment Replacement fund based on the useful life of the rolling stock to finance for future replacement. This

## Replacement Funds

structure evens out the cash flow in the operating fund and provides better cost information upon which to base user fees.

***Fleet Maintenance Equipment Replacement*** – Fleet Maintenance charges internal customers for service rendered. A portion of this internal charge includes funding for replacement of the fuel and oil system. The funding is then transferred to the Fleet Equipment Replacement for future replacement of the fuel and oil systems.

The anticipated fund balance as of July 1, 2014 for each replacement fund is listed below.

<b>Fund</b>	<b>Fund Balance</b>
<b>General</b>	\$ 2,827,391
<b>Streets</b>	3,535,577
<b>Water</b>	34,457,415
<b>Wastewater</b>	37,006,803
<b>Environmental Services - Residential</b>	3,552,737
<b>Environmental Services - Commercial</b>	19,491
<b>Fleet Maintenance</b>	239,049
<b>Total Fund Balance</b>	<b>\$ 81,638,463</b>



## Replacement Funds

<b>GENERAL REPLACEMENT FUND</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	81,268	137,148	30,000	56,000	30,000
Transfers In	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 81,268</b>	<b>\$ 137,148</b>	<b>\$ 30,000</b>	<b>\$ 56,000</b>	<b>\$ 30,000</b>
Total Expenses	423,769	322,707	3,500,530	3,500,530	3,673,700
Transfers Out	-	459,656	116,000	116,000	-
<b>Total Uses</b>	<b>\$ 423,769</b>	<b>\$ 782,363</b>	<b>\$ 3,616,530</b>	<b>\$ 3,616,530</b>	<b>\$ 3,673,700</b>
<b>Net Operating Result</b>	<b>\$ (342,501)</b>	<b>\$ (645,215)</b>	<b>\$ (3,586,530)</b>	<b>\$ (3,560,530)</b>	<b>\$ (3,643,700)</b>

<b>STREETS REPLACEMENT FUND</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	33,745	190,542	10,400	17,000	-
Transfers In	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 33,745</b>	<b>\$ 190,542</b>	<b>\$ 10,400</b>	<b>\$ 17,000</b>	<b>\$ -</b>
Total Expenses	-	-	1,086,170	161,940	1,071,500
Transfers Out	-	-	-	-	-
<b>Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,086,170</b>	<b>\$ 161,940</b>	<b>\$ 1,071,500</b>
<b>Net Operating Result</b>	<b>\$ 33,745</b>	<b>\$ 190,542</b>	<b>\$ (1,075,770)</b>	<b>\$ (144,940)</b>	<b>\$ (1,071,500)</b>

<b>WATER REPLACEMENT FUND</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	280,568	282,349	-	130,000	50,000
Transfers In	5,286,920	5,286,920	5,286,920	5,286,920	5,286,920
<b>Total Sources</b>	<b>\$ 5,567,488</b>	<b>\$ 5,569,269</b>	<b>\$ 5,286,920</b>	<b>\$ 5,416,920</b>	<b>\$ 5,336,920</b>
Total Expenses	-	-	3,023,780	3,023,780	6,743,000
Transfers Out	5,285,000	5,286,920	3,115,000	3,115,000	-
<b>Total Uses</b>	<b>\$ 5,285,000</b>	<b>\$ 5,286,920</b>	<b>\$ 6,138,780</b>	<b>\$ 6,138,780</b>	<b>\$ 6,743,000</b>
<b>Net Operating Result</b>	<b>\$ 282,488</b>	<b>\$ 282,349</b>	<b>\$ (851,860)</b>	<b>\$ (721,860)</b>	<b>\$ (1,406,080)</b>

<b>WASTEWATER REPLACEMENT FUND</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	62,578	97,095	50,000	150,000	100,000
Transfers In	5,701,870	5,701,870	5,701,870	5,701,870	5,701,870
<b>Total Sources</b>	<b>\$ 5,764,448</b>	<b>\$ 5,798,965</b>	<b>\$ 5,751,870</b>	<b>\$ 5,851,870</b>	<b>\$ 5,801,870</b>
Total Expenses	22,224	-	3,080,800	3,080,800	3,685,000
Transfers Out	5,700,000	5,644,992	-	-	-
<b>Total Uses</b>	<b>\$ 5,722,224</b>	<b>\$ 5,644,992</b>	<b>\$ 3,080,800</b>	<b>\$ 3,080,800</b>	<b>\$ 3,685,000</b>
<b>Net Operating Result</b>	<b>\$ 42,224</b>	<b>\$ 153,973</b>	<b>\$ 2,671,070</b>	<b>\$ 2,771,070</b>	<b>\$ 2,116,870</b>



## Replacement Funds

<b>ENVIRO SVCS REPLACEMENT FUND</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	204,203	71,743	20,000	45,000	40,000
Transfers In	1,195,380	1,246,160	1,246,160	1,246,160	1,246,160
<b>Total Sources</b>	<b>\$ 1,399,583</b>	<b>\$ 1,317,903</b>	<b>\$ 1,266,160</b>	<b>\$ 1,291,160</b>	<b>\$ 1,286,160</b>
Total Expenses	1,945,056	131,560	2,363,000	2,363,000	2,762,340
Transfers Out	-	-	-	-	-
<b>Total Uses</b>	<b>\$ 1,945,056</b>	<b>\$ 131,560</b>	<b>\$ 2,363,000</b>	<b>\$ 2,363,000</b>	<b>\$ 2,762,340</b>
<b>Net Operating Result</b>	<b>\$ (545,473)</b>	<b>\$ 1,186,343</b>	<b>\$ (1,096,840)</b>	<b>\$ (1,071,840)</b>	<b>\$ (1,476,180)</b>

<b>ENVIRO SVCS REPLACEMENT FUND</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	3,706	2,881	3,000	4,000	3,000
Transfers In	142,300	186,210	186,210	186,210	186,210
<b>Total Sources</b>	<b>\$ 146,006</b>	<b>\$ 189,091</b>	<b>\$ 189,210</b>	<b>\$ 190,210</b>	<b>\$ 189,210</b>
Total Expenses	257,819	17,598	400,000	-	830,530
Transfers Out	-	-	-	-	-
<b>Total Uses</b>	<b>\$ 257,819</b>	<b>\$ 17,598</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 830,530</b>
<b>Net Operating Result</b>	<b>\$ (111,813)</b>	<b>\$ 171,493</b>	<b>\$ (210,790)</b>	<b>\$ 190,210</b>	<b>\$ (641,320)</b>

<b>FLEET MAINTENANCE REPLACEMENT FUND</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	1,871	1,690	-	1,000	-
Transfers In	15,850	-	-	-	-
<b>Total Sources</b>	<b>\$ 17,721</b>	<b>\$ 1,690</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ -</b>
Total Expenses	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Operating Result</b>	<b>\$ 17,721</b>	<b>\$ 1,690</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ -</b>

## Special Revenue

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Special Revenue Summary  
CDBG/HOME  
System Development Fees  
Grants  
Police Impound  
Special Districts  
Other Special Revenue

### ***FUNDS DESCRIPTION***

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Special Revenue Funds are distinct types of funds required to account for a specific activity. The activities range from System Development Fees to Police Security. Each fund is treated like a separate checkbook.

### ***FUND INFORMATION***

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The individual division pages provide more detail regarding the funds in the Special Revenue group. Following is a brief description of each division page.

***CDBG/HOME*** – Activities for federally funded programs that provide affordable housing, fair housing, limited redevelopment, and limited social service activities are recorded in this fund.

***System Development Fees*** – Council has established a policy that growth will pay for itself. The system development fee funds provide the accounting for the revenue collected from building permits to pay for various infrastructure in the community that is required due to growth.

***Grants*** – The Grant Fund provides information on all federal and state grant activity in Gilbert except those related to a specific capital project or the CDBG or HOME programs. All expenses related to a grant are found here. The portion of these expenses not funded with Grant revenues is financed with transfers from other funds.

***Police Impound*** – The Police Impound Fund was established as a result of Arizona Law A.R.S. 28-3511. This law requires a mandatory tow and 30-day impound of vehicles when the driver commits specific civil traffic and criminal traffic offenses. Expenditures associated with the Tow program operations and administration is recorded in this fund.

***Special Districts*** – These districts are established under Arizona Revised Statute to pay for street lights and parkway improvements in various areas of Gilbert.

***Other Special Revenue*** – This category of funds includes a wide array of unique activities each required to be accounted for separately.



## Special Revenue Funds

<b>PERSONNEL BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
CDBG/HOME	1.00	1.00	1.00	0.95	0.70
System Development Fees	0.00	0.00	0.00	0.00	0.00
Grants	0.00	0.00	0.00	0.00	0.00
Police Impound	4.00	4.00	4.00	4.00	4.00
Special Districts	2.60	2.60	2.60	2.60	2.60
Other Special Revenue	2.50	2.00	2.00	2.00	3.00
<b>Total Personnel</b>	<b>10.10</b>	<b>9.60</b>	<b>9.60</b>	<b>9.55</b>	<b>10.30</b>

<b>EXPENSES BY DIVISION</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
CDBG/HOME	1,049,588	835,134	1,798,007	917,632	854,764
System Development Fees	-	-	-	-	9,721,000
Grants	994,427	1,891,370	5,000,000	985,000	7,607,000
Police Impound	231,327	278,210	269,593	269,593	308,403
Special Districts	2,858,645	2,486,545	2,707,010	2,512,980	2,645,780
Other Special Revenue	1,163,499	1,463,173	1,742,060	1,742,060	2,997,179
<b>Total Expenses</b>	<b>\$ 6,297,486</b>	<b>\$ 6,954,432</b>	<b>\$ 11,516,670</b>	<b>\$ 6,427,265</b>	<b>\$ 24,134,126</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	1,430,935	1,483,382	1,434,000	1,434,000	1,835,393
Supplies & Contractual	4,208,350	4,900,872	10,082,670	4,993,265	9,957,873
Capital Outlay	658,201	570,178	-	-	12,340,860
<b>Total Expenses</b>	<b>\$ 6,297,486</b>	<b>\$ 6,954,432</b>	<b>\$ 11,516,670</b>	<b>\$ 6,427,265</b>	<b>\$ 24,134,126</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	31,422,021	59,844,532	47,692,830	52,560,000	55,229,038
Transfers In	11,069,581	11,193,377	-	-	-
<b>Total Sources</b>	<b>\$ 42,491,602</b>	<b>\$ 71,037,909</b>	<b>\$ 47,692,830</b>	<b>\$ 52,560,000</b>	<b>\$ 55,229,038</b>
Total Expenses	6,297,486	6,954,432	11,516,670	6,427,265	24,134,126
Transfers Out	47,992,335	49,757,758	42,836,490	32,166,490	23,960,245
<b>Total Uses</b>	<b>\$ 54,289,821</b>	<b>\$ 56,712,190</b>	<b>\$ 54,353,160</b>	<b>\$ 38,593,755</b>	<b>\$ 48,094,371</b>
<b>Net Operating Result</b>	<b>\$ (11,798,219)</b>	<b>\$ 14,325,719</b>	<b>\$ (6,660,330)</b>	<b>\$ 13,966,245</b>	<b>\$ 7,134,667</b>

***PURPOSE STATEMENT***

Community Development administers federal funds such as Community Development Block Grant (CDBG) and HOME Investment Partnership funds to provide affordable housing, fair housing, social services, and redevelopment activities for low and moderate income individuals and households.

***ACCOMPLISHMENTS FY 2013***

- ◆ 65 households received emergency and minor home repair assistance
- ◆ 897 elderly and disabled residents received congregate and home delivered meals
- ◆ Page Commons Senior Affordable housing complex installed new energy efficient water heaters in 100 units to reduce energy costs for low income seniors
- ◆ Over 350 homeless men residing in Central Arizona Shelter Services benefit from new flooring and bathroom partitions in shelter bathrooms
- ◆ Design work began to increase pedestrian safety and improve disability access in the Heritage District of downtown Gilbert

***OBJECTIVES FY 2014***

- ◆ Improve lives for lower income Gilbert residents through funding for social services
- ◆ Provide information and referral for social services, affordable housing, and foreclosure prevention

- ◆ Provide funding for emergency home repair or housing rehab assistance for 75 Gilbert homeowners
- ◆ Support regional efforts for homelessness prevention by utilizing CDBG funds for facility improvements to two homeless shelter providers
- ◆ Increase facility use by adding amenities, completing repairs and adding enhanced disability access at Page Park
- ◆ Increase pedestrian safety and disability access in the Heritage District of downtown Gilbert through lighted crosswalks, parking lot lighting, sidewalk improvements, and other pedestrian amenities
- ◆ Reduce the presence of slum and blight in downtown Gilbert neighborhoods by offering voluntary demolition assistance of vacant, blighted, and unsafe structures
- ◆ Provide tenant based rental assistance to low-income Gilbert renters

***BUDGET NOTES***

This fund receives revenue from federal grants. The Council approves specific projects annually based on needs and funding availability. Oversight of these projects is provided by staff. Staff report to the Parks and Recreation Department.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
# of persons receiving social services	368	329	350	365
# of households receiving repair and rehab	40	55	65	75
# of households receiving homebuyer counseling or gap financing	0	0	0	0
# of new affordable rental housing units	0	3	2	0
# of new low and moderate income jobs created	18	0	0	0
# of facility improvement projects benefiting Gilbert vulnerable populations	0	4	2	2
# of residents benefiting from revitalization and infrastructure improvements	0	578	750	800





## CDBG/HOME

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
CDBG/HOME	1.00	1.00	1.00	0.95	0.70
<b>Total Personnel</b>	1.00	1.00	1.00	0.95	0.70

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
CDBG/HOME	1,049,588	835,134	1,798,007	917,632	854,764
<b>Total Expenses</b>	\$ 1,049,588	\$ 835,134	\$ 1,798,007	\$ 917,632	\$ 854,764

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	71,251	84,887	82,010	82,010	148,582
Supplies & Contractual	978,337	750,247	1,715,997	835,622	706,182
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	\$ 1,049,588	\$ 835,134	\$ 1,798,007	\$ 917,632	\$ 854,764

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	1,081,925	1,515,822	1,784,530	1,070,000	854,764
Transfers In	-	-	-	-	-
<b>Total Sources</b>	\$ 1,081,925	\$ 1,515,822	\$ 1,784,530	\$ 1,070,000	\$ 854,764
Total Expenses	1,049,588	835,134	1,798,007	917,632	854,764
Transfers Out	32,340	768,347	-	-	-
<b>Total Uses</b>	\$ 1,081,928	\$ 1,603,481	\$ 1,798,007	\$ 917,632	\$ 854,764
<b>Net Operating Result</b>	\$ (3)	\$ (87,659)	\$ (13,477)	\$ 152,368	\$ -



## System Development Fees

### **PURPOSE STATEMENT**

The primary purpose of a System Development Fee (SDF) is to ensure that the cost of providing infrastructure to new development is paid for by new development and not by the existing community. SDF fee structure design reflects only those costs associated with facility or infrastructure expansion related to new growth.

### **FEE DESCRIPTIONS**

Following are descriptions and fees for a typical single-family residential permit:

#### **Water System \$5,042**

The Water SDF is a charge to new development to cover the costs of expanding the water system necessary to serve new growth. The fee design includes additional treatment and storage facilities, distribution infrastructure and production wells. The model includes an assumption that the equivalent residential unit peak demand will be 905 gallons per day.

#### **Water Resources \$1,355**

The Water Resource SDF is a charge to new development to cover the costs of acquiring additional water resources necessary to serve new growth. The model includes an assumption that the equivalent residential unit demand annually will be 584 gallons per day.

#### **Wastewater System \$5,866**

The Wastewater SDF is a charge to new development to cover the costs of expanding the wastewater system necessary to serve new growth. The fee design includes additional collection infrastructure, treatment facilities, and expansion of the reuse system. The model includes an assumption that the equivalent residential unit generates 208 gallons per day of wastewater.

#### **Police \$612**

The Police SDF is a charge to new development to recover the town's cost of providing facilities and equipment for police services required to serve new growth.

#### **Fire \$821**

The Fire SDF is a charge to new development to recover the cost of fire and emergency services facilities and equipment required to serve new growth.

#### **Traffic Signals \$423**

The Traffic Signal SDF is a charge to new development to cover the cost of expanding the traffic signal network. The fee design uses trip generation factors to calculate the number of signals required based on land use patterns.

#### **Parks and Recreation \$4,030**

The Parks and Recreation SDF is a charge to new development to recover the costs of expanding parks and recreation facilities, equipment, and infrastructure to serve new growth.

#### **General Government \$383**

The General Government SDF is a charge to new development to cover new development's share of debt service incurred by expanding Gilbert's administrative infrastructure, including Public Works, Court, Prosecutor, Community Development, and libraries as required to serve new growth.

### **BUDGET NOTES**

In the spring of 2011, the Arizona State Legislature adopted Senate Bill 1525, which changes many of the statutes governing the imposition and use of local development fees. In response to this new legislation, Gilbert will be updating the System Development Fee study in FY 2014.

Beginning in FY 2014, the actual costs associated with capital projects will be expensed directly to the funding source. As a result, expenditures will now be recorded in the various SDF funds. Prior to FY 2014, CIP funding was handled through inter-fund transfers.



## System Development Fees

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
No Personnel Allocation	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	0.00	0.00	0.00	0.00	0.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Solid Waste Container Fee	-	-	-	-	-
Traffic Signals	-	-	-	-	944,000
Police	-	-	-	-	-
Fire	-	-	-	-	148,000
General Government	-	-	-	-	-
Parks and Recreation	-	-	-	-	50,000
Water System	-	-	-	-	-
Water Resources	-	-	-	-	8,488,000
Wastewater System	-	-	-	-	91,000
<b>Total Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ 9,721,000

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	-	-	-	-	-
Supplies & Contractual	-	-	-	-	-
Capital Outlay	-	-	-	-	9,721,000
<b>Total Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ 9,721,000

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	24,526,763	51,151,868	36,836,200	45,995,000	42,030,000
Transfers In	10,985,000	11,188,740	-	-	-
<b>Total Sources</b>	\$ 35,511,763	\$ 62,340,608	\$ 36,836,200	\$ 45,995,000	\$ 42,030,000
Total Expenses	-	-	-	-	9,721,000
Transfers Out	47,481,576	46,075,706	39,703,570	29,033,570	23,774,325
<b>Total Uses</b>	\$ 47,481,576	\$ 46,075,706	\$ 39,703,570	\$ 29,033,570	\$ 33,495,325
<b>Net Operating Result</b>	\$(11,969,813)	\$ 16,264,902	\$ (2,867,370)	\$ 16,961,430	\$ 8,534,675

***PURPOSE STATEMENT***

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The Grant Fund is required to segregate the costs associated with grant awards from the federal or state government. Grant funds require meticulous reporting of actual costs for reimbursement requests.

***ACCOMPLISHMENTS FY 2013***

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- ◆ Received \$1,227,089 in grant funds
- ◆ Completed single audit report for FY 2012 with no material weaknesses

***OBJECTIVES FY 2014***

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- ◆ Completion of single audit report with no findings

***BUDGET NOTES***

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The grant fund also includes a contingency of \$5,000,000 for unknown grants at the time of budget adoption. A like amount is also budgeted for revenue. Departments apply for grants as opportunities arise. All requests for grants must be presented to Council prior to submitting an application.



## Grants

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Grants	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	0.00	0.00	0.00	0.00	0.00
<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Grants	994,427	1,891,370	5,000,000	985,000	7,607,000
<b>Total Expenses</b>	\$ 994,427	\$ 1,891,370	\$ 5,000,000	\$ 985,000	\$ 7,607,000
<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	174,239	169,528	-	-	-
Supplies & Contractual	249,114	1,254,282	5,000,000	985,000	5,000,000
Capital Outlay	571,074	467,560	-	-	2,607,000
<b>Total Expenses</b>	\$ 994,427	\$ 1,891,370	\$ 5,000,000	\$ 985,000	\$ 7,607,000
<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	1,181,084	2,606,506	5,000,000	985,000	7,607,000
Transfers In	1,573	3,974	-	-	-
<b>Total Sources</b>	\$ 1,182,657	\$ 2,610,480	\$ 5,000,000	\$ 985,000	\$ 7,607,000
Total Expenses	994,427	1,891,370	5,000,000	985,000	7,607,000
Transfers Out	2,487	48	250,000	250,000	-
<b>Total Uses</b>	\$ 996,914	\$ 1,891,418	\$ 5,250,000	\$ 1,235,000	\$ 7,607,000
<b>Net Operating Result</b>	\$ 185,743	\$ 719,062	\$ (250,000)	\$ (250,000)	\$ -

## ***PURPOSE STATEMENT***

Arizona Law, A.R.S. 28-3511 requires the mandatory tow and 30-day impound of vehicles when the driver commits specific civil traffic and criminal traffic offenses. Under the law anyone with an interest in the vehicle may request a hearing for the release of it.

During the hearings it will be up to the hearing coordinator to determine if the vehicle was towed properly and if not, facilitate the release immediately without cost to the owner. In some situations, vehicles are eligible for early release. If the vehicle is not eligible, a hearing is still required to get the vehicle back after the 30-day impound. An administration fee of up to \$150.00 can be collected upon every vehicle release and placed into the vehicle impound fund to cover employee and related equipment costs.

## ***ACCOMPLISHMENTS FY 2013***

- ◆ Conducted 488 tow hearings
- ◆ Issued citations for violators of ARS-3512J, all of whom have been found guilty in court
- ◆ Created a new towing contract and reduced the number of tow companies to five in order to improve customer service. The new contract started April 1, 2013 and will expire in three years

## ***OBJECTIVES FY 2014***

- ◆ Conduct fair and proper hearings
- ◆ Assist in training departmental employees and provide updates on law changes

## ***BUDGET NOTES***

Town Council authorized the request for an impound fee increase from \$100 up to the ARS authorized fee of \$150 effective April 2013.

<b><i>PERFORMANCE MEASURES</i></b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Number of tow hearings conducted	2,829	2,009	2,100	2,100
Number of proper tows	3,614	2,235	2,250	2,250
Number of vehicles eligible for early release	2,185	1,471	1,500	1,500



## Police Impound

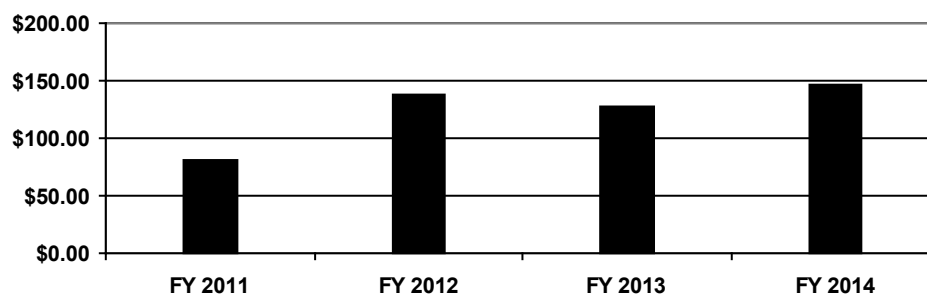
<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Police Impound	4.00	4.00	4.00	4.00	4.00
<b>Total Personnel</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Police Impound	231,327	278,210	269,593	269,593	308,403
<b>Total Expenses</b>	<b>\$ 231,327</b>	<b>\$ 278,210</b>	<b>\$ 269,593</b>	<b>\$ 269,593</b>	<b>\$ 308,403</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	206,500	236,788	232,860	232,860	270,484
Supplies & Contractual	24,827	41,422	36,733	36,733	37,919
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 231,327</b>	<b>\$ 278,210</b>	<b>\$ 269,593</b>	<b>\$ 269,593</b>	<b>\$ 308,403</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	220,783	220,296	275,000	276,000	310,000
Transfers In	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 220,783</b>	<b>\$ 220,296</b>	<b>\$ 275,000</b>	<b>\$ 276,000</b>	<b>\$ 310,000</b>
Total Expenses	231,327	278,210	269,593	269,593	308,403
Transfers Out	47,358	47,194	55,920	55,920	55,920
<b>Total Uses</b>	<b>\$ 278,685</b>	<b>\$ 325,404</b>	<b>\$ 325,513</b>	<b>\$ 325,513</b>	<b>\$ 364,323</b>
<b>Net Operating Result</b>	<b>\$ (57,902)</b>	<b>\$ (105,108)</b>	<b>\$ (50,513)</b>	<b>\$ (49,513)</b>	<b>\$ (54,323)</b>

### COST PER TOW HEARING



### ***PURPOSE STATEMENT***

Special Districts are established to pay for specific statute allowed expenses. Gilbert has funds for parkway improvement districts and street light improvement districts. The revenue for these districts is a levy amount on the annual property tax bill of the homeowners within the district.

### ***FUND DESCRIPTIONS***

#### ***Street Light Improvement Districts***

Gilbert uses Street Light Improvement Districts (SLID) to recover the electric costs of streetlights installed within subdivisions and business parks through the community. This is part of the established policy of assuring that growth pays its own way as development occurs within the community. There are currently approximately 330 SLIDs, and more are added annually.

The Council adopted an FY 2014 budget of \$1,674,830 and a levy of \$1,427,060. The levy is assessed to property tax parcels within each district based upon the relative value of each parcel.

#### ***Parkway Improvement Districts***

Gilbert has eleven subdivisions which use a Parkway Maintenance Improvement District (PKID) for maintenance of their drainage, retention, and off-site improvements. All other subdivisions approved since 1983 meet this maintenance obligation through homeowner's associations (HOA).

The costs of each PKID are recovered through special assessments which are levied on a per lot basis each year.

Gilbert has historically provided the levels of service sought by the neighborhoods. Recent improvements include: landscape renovations, play structure replacement, irrigation improvements, and common wall renovations.

The amount levied in FY 2014 is \$935,190. The anticipated expenditures are \$970,950. The levy is based on prior year collections and adjustments for budget to actual expenses for prior years.





## Special Districts

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Street Light Improvement	0.00	0.00	0.00	0.00	0.00
Parkway Improvement	2.60	2.60	2.60	2.60	2.60
<b>Total Personnel</b>	<b>2.60</b>	<b>2.60</b>	<b>2.60</b>	<b>2.60</b>	<b>2.60</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Street Light Improvement	1,458,036	1,480,383	1,694,330	1,544,300	1,674,830
Parkway Improvement	1,400,609	1,006,162	1,012,680	968,680	970,950
<b>Total Expenses</b>	<b>\$ 2,858,645</b>	<b>\$ 2,486,545</b>	<b>\$ 2,707,010</b>	<b>\$ 2,512,980</b>	<b>\$ 2,645,780</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	153,768	156,792	161,820	161,820	183,481
Supplies & Contractual	2,704,877	2,329,753	2,545,190	2,351,160	2,462,299
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 2,858,645</b>	<b>\$ 2,486,545</b>	<b>\$ 2,707,010</b>	<b>\$ 2,512,980</b>	<b>\$ 2,645,780</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	2,935,709	2,543,006	2,356,320	2,365,000	2,362,250
Transfers In	83,000	-	-	-	-
<b>Total Sources</b>	<b>\$ 3,018,709</b>	<b>\$ 2,543,006</b>	<b>\$ 2,356,320</b>	<b>\$ 2,365,000</b>	<b>\$ 2,362,250</b>
Total Expenses	2,858,645	2,486,545	2,707,010	2,512,980	2,645,780
Transfers Out	-	-	-	-	-
<b>Total Uses</b>	<b>\$ 2,858,645</b>	<b>\$ 2,486,545</b>	<b>\$ 2,707,010</b>	<b>\$ 2,512,980</b>	<b>\$ 2,645,780</b>
<b>Net Operating Result</b>	<b>\$ 160,064</b>	<b>\$ 56,461</b>	<b>\$ (350,690)</b>	<b>\$ (147,980)</b>	<b>\$ (283,530)</b>

### ***PURPOSE STATEMENT***

These funds provide distinct accounting for specific activities. All activities in the Special Revenue Funds have specific sources of revenue identified. A majority of the revenue must be from outside sources in order to qualify as a Special Revenue Fund.

### ***FUND DETAIL***

#### ***Public Safety Funds***

Contributions to support awards and expenses for special activities such as victim assistance.

#### ***Confiscated Funds***

Dollars provided through confiscation of property by the Police Department.

#### ***Public Safety Security***

Companies contract for security and pay a flat hourly rate. Security is provided during construction and at special events.

#### ***Transportation Coordination***

Established to account for transportation related projects and personnel.

#### ***JCEF Funds***

Judicial Collection Enforcement Fund is a mandatory fee established by the state of Arizona. When a defendant is placed on a payment plan or fails to appear in Civil Traffic Court, the fee is imposed. This is a restricted fund which requires prior authorization from the State through a grant process to expend funds.

#### ***Fill the Gap***

This fee is mandated by the state of Arizona. The purpose is to set aside funds to assist the Municipal Court in times when there is insufficient funding for projects. This is a restricted fund which requires prior authorization from the state through a grant process to expend funds.

#### ***Court Automation Fund***

When a defendant attends traffic school, 25% of the fee received is deposited into the Court Automation Fund. This is a non-restricted fund that is authorized by municipal code and statute.

#### ***Court Enhancement Fund***

This fee was established to further court operations. It is assessed on a per charge basis when a fine is imposed. This is a non-restricted fund that is authorized by municipal code and statute.

#### ***Cable TV***

Contribution for purchase of cable equipment.

#### ***Santan Mitigation***

Contribution from SRP to offset homeowners associations' landscaping costs on subdivisions that are located next to the Santan Generating Plant.



## Other Special Revenue

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Court Enhancement	1.00	1.00	1.00	1.00	1.00
Court JCEF	1.00	1.00	1.00	1.00	1.00
Fill the Gap	0.50	0.00	0.00	0.00	0.00
Transportation Coordination	0.00	0.00	0.00	0.00	1.00
<b>Total Personnel</b>	<b>2.50</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Special Revenue	1,163,499	1,463,173	1,742,060	1,742,060	2,997,179
<b>Total Expenses</b>	<b>\$ 1,163,499</b>	<b>\$ 1,463,173</b>	<b>\$ 1,742,060</b>	<b>\$ 1,742,060</b>	<b>\$ 2,997,179</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	825,177	835,387	957,310	957,310	1,232,846
Supplies & Contractual	251,195	525,168	784,750	784,750	1,751,473
Capital Outlay	87,127	102,618	-	-	12,860
<b>Total Expenses</b>	<b>\$ 1,163,499</b>	<b>\$ 1,463,173</b>	<b>\$ 1,742,060</b>	<b>\$ 1,742,060</b>	<b>\$ 2,997,179</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	1,475,757	1,807,034	1,440,780	1,869,000	2,065,024
Transfers In	8	663	-	-	-
<b>Total Sources</b>	<b>\$ 1,475,765</b>	<b>\$ 1,807,697</b>	<b>\$ 1,440,780</b>	<b>\$ 1,869,000</b>	<b>\$ 2,065,024</b>
Total Expenses	1,163,499	1,463,173	1,742,060	1,742,060	2,997,179
Transfers Out	428,574	2,866,463	2,827,000	2,827,000	130,000
<b>Total Uses</b>	<b>\$ 1,592,073</b>	<b>\$ 4,329,636</b>	<b>\$ 4,569,060</b>	<b>\$ 4,569,060</b>	<b>\$ 3,127,179</b>
<b>Net Operating Result</b>	<b>\$ (116,308)</b>	<b>\$ (2,521,939)</b>	<b>\$ (3,128,280)</b>	<b>\$ (2,700,060)</b>	<b>\$ (1,062,155)</b>

## Capital Improvements

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Capital Projects Administration  
Capital Improvements Overview  
Capital Improvement Maintenance Costs  
Capital Improvement Detail



## Capital Projects Administration

### **PURPOSE STATEMENT**

Provide efficient and safe public infrastructure improvements for streets, water, sanitary sewer, reclaimed water, storm drainage, and traffic signals while balancing the impacts to the environment and adjacent land owners, residents, and businesses.

### **ACCOMPLISHMENTS FY 2013**

- ◆ Completed design of 12 Capital Projects
- ◆ Completed construction of nine Capital Projects with total project costs of \$57 million
- ◆ Started construction of four Capital Projects with an estimated total project costs of \$43 million
- ◆ Completed the 2013-2018 Capital Improvement Plan update
- ◆ Oversaw construction projects in six Parkway Maintenance Improvement Districts (PKID)

### **OBJECTIVES FY 2014**

- ◆ Complete design of 32 Capital Projects
- ◆ Complete construction of five Capital Projects
- ◆ Start construction of 24 Capital Projects with an estimated total project costs of \$66 million
- ◆ Oversee construction projects in six PKIDs

### **BUDGET NOTES**

Capital Projects Administration works in conjunction with the Engineering Services division of Development Services. There are two components of the administration budget, internal construction management and external construction management. All expenditures in the administration cost center are 100% allocated to the various capital projects based on time spent managing the projects.

In FY 2013, Council authorized two additional FTE to expand the role of project management with Gilbert. In addition, a portion of the town engineer was allocated to CIP. In FY 2014, an administrative assistant that was allocated 75% to CIP funding was moved to the Office of Management and Budget in the General Fund.

For FY 2014, new accounting practices were implemented that charged the costs associated with the specific capital projects directly to the funding source. The costs for these projects can be located in the Non-Departmental pages of the operating funds.

<b>PERFORMANCE MEASURES</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Projected FY 2013</b>	<b>Anticipated FY 2014</b>
Total project costs of CIP projects with construction complete in fiscal year	\$143,798,000	\$94,388,000	\$53,953,000	\$101,181,000



## Capital Projects Administration

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Capital Projects Administration	4.75	3.75	5.75	8.15	7.40
<b>Total Personnel</b>	<b>4.75</b>	<b>3.75</b>	<b>5.75</b>	<b>8.15</b>	<b>7.40</b>

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Capital Projects Administration	1,062,582	916,151	1,105,512	1,105,512	862,772
CIP Contingency	-	-	50,000,000	-	48,991,016
Improvement Districts	723,184	5,334	-	-	-
Outside Sources	-	-	1,165,000	-	19,329,000
GO Bonds Proceeds	34,666,827	25,200,483	65,653,000	29,662,000	27,934,000
Traffic Control	675,704	219,262	1,201,000	566,000	-
Redevelopment	265,447	31,656	7,745,000	50,000	-
Municipal Facilities	655,107	4,980,195	2,071,910	955,000	-
Water	11,602,299	7,991,577	25,379,000	11,634,000	-
Wastewater	2,202,443	141,853	143,000	143,000	-
Storm Water	9,870	-	373,000	-	-
Parks and Open Space	1,247,256	362,881	3,939,000	2,134,000	-
<b>Total Expenses</b>	<b>\$ 53,110,719</b>	<b>\$ 39,849,392</b>	<b>\$158,775,422</b>	<b>\$ 46,249,512</b>	<b>\$ 97,116,788</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	390,096	418,495	555,040	555,040	795,887
Supplies & Contractual	973,901	1,082,614	2,672,472	1,110,472	875,885
Capital Outlay	51,746,722	38,348,283	155,547,910	44,584,000	95,445,016
<b>Total Expenses</b>	<b>\$ 53,110,719</b>	<b>\$ 39,849,392</b>	<b>\$158,775,422</b>	<b>\$ 46,249,512</b>	<b>\$ 97,116,788</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	4,389,523	8,704,801	77,427,400	27,512,400	69,182,790
Transfers In	19,347,277	10,859,316	40,320,000	18,014,000	-
<b>Total Sources</b>	<b>\$ 23,736,800</b>	<b>\$ 19,564,117</b>	<b>\$117,747,400</b>	<b>\$ 45,526,400</b>	<b>\$ 69,182,790</b>
Total Expenses	53,110,719	39,849,392	158,775,422	46,249,512	97,116,788
Transfers Out	2,045,867	2,762,474	1,357,000	1,150,000	-
<b>Total Uses</b>	<b>\$ 55,156,586</b>	<b>\$ 42,611,866</b>	<b>\$160,132,422</b>	<b>\$ 47,399,512</b>	<b>\$ 97,116,788</b>
<b>Net Operating Result</b>	<b>\$ (31,419,786)</b>	<b>\$ (23,047,749)</b>	<b>\$ (42,385,022)</b>	<b>\$ (1,873,112)</b>	<b>\$ (27,933,998)</b>



## Capital Improvements Overview

Capital Improvement projects are reviewed on an annual basis. Before each project is allowed to move forward, it must be demonstrated that the capital funding is assured and that the ongoing maintenance and operating requirements can be sustained within forecast operating resources. The Council adopted the Capital Improvement Plan and Five-Year Program on June 6, 2013. The first year of the five-year program is included in the FY 2014 budget. The remaining years are found in a separate document, and are incorporated into the Town's long-range financial forecasts.

The following table shows the project breakdown by category and amount for FY 2014.

CIP Contingency	\$ 48,991,016
Streets	58,611,000
Traffic Control	2,378,000
Municipal Facilities	4,359,000
Redevelopment	7,856,000
Public Safety	589,000
Stormwater	1,157,000
Water	19,096,000
Wastewater	2,152,000
Parks and Recreation	4,983,000
<b>Total Capital Projects</b>	<b>\$ 150,172,016</b>

The following table shows the project breakdown by funding of total capital improvements scheduled for FY 2014 excluding CIP Contingency. Expenses exceed revenue due to funding in prior year.

2001 GO Bonds 02-03	\$ 298,000
2003 GO Bonds 05A	108,000
2003 GO Bonds 05B	3,639,000
2006 GO Bonds 08	16,814,000
2007 GO Bonds 08	7,075,000
Chandler USD	15,000
CIP Outside Sources	805,000
Gilbert Public Schools	93,000
Higley USD	16,000
Env Svcs Comm Fund	128,000
Env Svcs Res Fund	1,472,000
Federal Grant	2,327,000
State Grant	280,000
Fire SDF	148,000
General Fund	8,333,000
MAG RTP Arterial Fund	17,395,000
MAG RTP Transit Fund	1,005,000
Park SDF	50,000
PFMPC-2009 Bonds	7,576,000
Signal SDF	944,000
Streets Fund	6,983,000
Wastewater Fund	1,396,000
Wastewater Repl Fund	665,000
Wastewater SDF	91,000
Water Fund	9,785,000
Water Repl Fund	3,923,000
Water Resources SDF	8,488,000
	<b>\$ 99,852,000</b>



## Maintenance Costs

FY 2014 operating costs for capital projects are already included in the operating department's budget. Future operating costs are included in the planning phase and must be included in the operating departments once the project is completed. Below is a summary table that provides the future operating impacts for projects which are currently under construction.

Category	2014-15	2015-16	2016-17	2017-18	Cumulative Total
<b>Streets</b>	336,000	336,000	336,000	336,000	<b>\$ 1,344,000</b>
<b>Traffic Control</b>	15,000	41,000	70,000	90,000	<b>\$ 216,000</b>
<b>Municipal Facilities</b>	58,000	70,000	72,000	129,000	<b>\$ 329,000</b>
<b>Redevelopment</b>	50,000	50,000	50,000	50,000	<b>\$ 200,000</b>
<b>Public Safety</b>	-	17,000	17,000	1,280,000	<b>\$ 1,314,000</b>
<b>Stormwater</b>	1,000	1,000	1,000	1,000	<b>\$ 4,000</b>
<b>Water</b>	1,000	1,000	70,000	70,000	<b>\$ 142,000</b>
<b>Wastewater</b>	-	-	-	-	<b>\$ -</b>
<b>Parks and Recreation</b>	24,000	58,000	58,000	58,000	<b>\$ 198,000</b>
<b>Total Operating Costs</b>	<b>\$ 485,000</b>	<b>\$ 574,000</b>	<b>\$ 674,000</b>	<b>\$ 2,014,000</b>	<b>\$ 3,747,000</b>

In FY 2015, it's anticipated that there will be \$485,000 in maintenance costs added to the budget for projects which will be under construction. These maintenance costs will be included in the operating budget for their respective departments. The following table details the make-up of these costs:

Category	Personnel	Contractual	Supplies	Utilities	Insurance	Total
<b>Streets</b>	-	305,000	-	31,000	-	<b>\$ 336,000</b>
<b>Traffic Control</b>	-	7,000	4,000	4,000	-	<b>\$ 15,000</b>
<b>Municipal Facilities</b>	-	18,000	-	40,000	-	<b>\$ 58,000</b>
<b>Redevelopment</b>	-	50,000	-	-	-	<b>\$ 50,000</b>
<b>Public Safety</b>	-	-	-	-	-	<b>\$ -</b>
<b>Stormwater</b>	-	1,000	-	-	-	<b>\$ 1,000</b>
<b>Water</b>	-	1,000	-	-	-	<b>\$ 1,000</b>
<b>Wastewater</b>	-	-	-	-	-	<b>\$ -</b>
<b>Parks and Recreation</b>	-	20,000	-	2,000	2,000	<b>\$ 24,000</b>
<b>Total Operating Costs</b>	<b>\$ -</b>	<b>\$ 402,000</b>	<b>\$ 4,000</b>	<b>\$ 77,000</b>	<b>\$ 2,000</b>	<b>\$ 485,000</b>

The Town of Gilbert's Capital Improvement Plan has long been a model of growth and expansion. Projects to date have not resulted in decrease to maintenance costs. As the Town approaches build-out, certain projects included in reconstruction would likely result in some decreases to maintenance costs. Maintenance projects will reflect those decreases at that time.





## Capital Improvement Detail

### CIP Contingency

#### CIP Contingency

For FY 2014, the Town established an allowance of \$48,991,016 for unforeseen expenditures for new and current CIP projects. Since Arizona Statutes do not permit increasing the budget once adopted, Gilbert adopts an amount for potential expenditures so the process is not slowed by budget constraints. Funding for any such expenditure would be determined project by project.

<b>2013-14 Expenditures</b>	\$48,991,016	<b>Annual Maintenance</b>	
<b>2013-14 Funding</b>		No maintenance costs associated with this project.	
To be determined			
<b>Total Project Cost</b>	\$48,991,016		

### Streets

#### ST058 – Germann Road – Val Vista to Higley

Completion of Germann Road in accordance with the MAG Regional Transportation Plan approved by voters as Proposition 400 in 2004. Improvements are to major arterial roadway standards, including six lanes, a raised median, sidewalks, bike lanes, street lights, and improvements to the bridge over the Eastern Canal. This project will complete gaps in Germann Road left between areas previously completed by development between Val Vista Drive and Higley Road.

<b>2013-14 Expenditures</b>	\$10,504,000	<b>Annual Maintenance</b>	
<b>2013-14 Funding Sources</b>		Maintenance costs to be budgeted in FY 2015.	
2006 GO Bonds 08	\$156,000		
MAG RTP Arterial Fund	\$10,348,000		
<b>Total Project Cost</b>	\$10,504,000		

#### ST062 - Higley and Williams Field Improvements

Improvements on Higley Road from Williams Field Road north to the Union Pacific Railroad (UPRR) and south of Williams Field for 660 feet (west half). Also includes improvements on Williams Field from 1,300 feet west of Higley to the UPRR. Improvements will be to the major arterial standard and will include six lanes with a raised landscaped median, bike lanes, street lights and sidewalks. Includes improvements to at-grade railroad crossing on Higley, 8" sanitary sewer in Williams Field from Higley to UPRR, and traffic signal modifications at Higley and Williams Field.

<b>2013-14 Expenditures</b>	\$6,113,000	<b>Annual Maintenance</b>	<b>Streets Fund</b>
<b>2013-14 Funding Sources</b>		Contractual Services	\$45,000
2006 GO Bonds 08	\$5,513,000	Utilities	\$5,000
Water Fund	\$600,000		
<b>Total Project Cost</b>	\$6,113,000	<b>First Year</b>	<b>2014</b>

#### ST094 - Cooper and Guadalupe Intersection

Intersection improvements at Cooper and Guadalupe Roads in accordance with the MAG Regional Transportation Plan approved by the voters as Proposition 400 in 2004. Improvements being made to reduce congestion include widening to accommodate dual left turn lanes in all four directions, additional through and right turn lanes as justified by traffic studies, and related drainage improvements.

<b>2013-14 Expenditures</b>	\$8,265,000	<b>Annual Maintenance</b>	
<b>2013-14 Funding Sources</b>		No maintenance costs associated with this project.	
2006 GO Bonds 08	\$1,573,000		
2007 GO Bonds 08	\$1,655,000		
MAG RTP Arterial Fund	\$3,787,000		
Water Fund	\$1,250,000		
<b>Total Project Cost</b>	\$8,265,000		



## Capital Improvement Detail

### ST103 - Power Road – San Tan Freeway to Pecos

Complete Power Road improvements from the Santan Freeway to Pecos Road to major arterial standards in accordance with the MAG Regional Transportation Plan approved by voters as Proposition 400 in 2004. Improvements include widening to six lanes with a raised landscaped median, bike lanes, sidewalks and streetlights. Also includes bridge widening over the East Maricopa Floodway and RWCD Canal. Total project cost is \$31,695,000, and will be offset by our partner agencies. City of Mesa's cost share will be \$12,314,000, and Maricopa County's cost share will be \$10,632,000.

<b>2013-14 Expenditures</b>	\$7,465,000	<b>Annual Maintenance</b>	<b>Streets Fund</b>
<b>2013-14 Funding Sources</b>		Contractual Services	\$175,000
2007 GO Bonds 08	\$5,420,000	Utilities	\$15,000
<b>Total Project Cost</b>	\$7,465,000		
		<b>First Year</b>	<b>2015</b>

### ST111 - Bus Stop Passenger Improvements

Improvements to existing bus stops and construction of new bus stops at various locations throughout Gilbert.

<b>2013-14 Expenditures</b>	\$1,005,000	<b>Annual Maintenance</b>	
<b>2013-14 Funding Sources</b>		No maintenance costs associated with this project.	
MAG RTP Transit Fund	\$1,005,000		
<b>Total Project Cost</b>	\$1,005,000		

### ST112 – Val Vista Drive – Appleby to Riggs

Complete Val Vista Drive to full width improvements for a major arterial from Appleby Riggs Road.

Improvements include a six lane section with raised landscaped median, bike lanes, sidewalks and street lights from Ocotillo Road to Merlot Street, reducing in the southbound direction from three lanes to two lanes across the Basha High School frontage to Riggs Road. Also includes a 16-inch waterline in Val Vista from Ocotillo Road to Brooks Farm Road.

<b>2013-14 Expenditures</b>	\$3,311,000	<b>Annual Maintenance</b>	
<b>2013-14 Funding Sources</b>		No maintenance costs associated with this phase of the project.	
2006 GO Bonds 08	\$2,929,000		
<b>Total Project Cost</b>	\$3,311,000		

### ST119 - PM10 Paving

Project consists of paving various unpaved streets within the Town for compliance with air quality requirements. Streets included in this project are: Recker Rd, Stacey Rd to Watford Ct (west side, 1/8 mi); 164th St, Riggs Rd to Seville subdivision(1/2 mi); 164th St, Coldwater to Stacey (1/4 mi); 156th St, Riggs Rd to 1/4 mile south; Coldwater, Val Vista Rd to EMF(1/2 mi); Ryan Rd, Greenfield to 1/2 mile east; Lexington/Bonanza Rd, 156th to 157th (1/8 mi); Walnut Rd, 162nd to 164th alignment (1/4 mi); Pecos Rd, EMF to Power Rd(1/4 mi).

<b>2013-14 Expenditures</b>	\$1,476,000	<b>Annual Maintenance</b>	<b>Streets Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are already included in the current operating budget.	
Federal Grant	\$640,000		
Streets	\$836,000		
<b>Total Project Cost</b>	\$1,476,000		

### ST126 – Gilbert Road Median Landscaping

Complete median landscaping and irrigation system from south of Civic Center Drive to Frye Road, including adjacent intersecting arterial streets where un-landscaped raised medians exist. Design theme to be determined, but should carry and transition themes north and south of section to be completed.

<b>2013-14 Expenditures</b>	\$332,000	<b>Annual Maintenance</b>	
<b>2013-14 Funding Sources</b>		No maintenance costs associated with this project.	
2003 GO Bonds 05B	\$332,000		
<b>Total Project Cost</b>	\$332,000		



## Capital Improvement Detail

### ST129 – Guadalupe and Gilbert Intersection

Intersection improvements at Guadalupe and Gilbert Roads in accordance with the MAG Regional Transportation Plan approved by voters as Proposition 400 in 2004. Improvements being made to reduce congestion include widening to accommodate dual left turn lanes in all four directions, additional through and right turn lanes as justified by traffic studies, and related drainage improvements.

<b>2013-14 Expenditures</b>	\$8,050,000	<b>Annual Maintenance</b>	
<b>2013-14 Funding:</b>		No maintenance costs associated with this phase of the project.	
2006 GO Bonds 08	\$3,540,000		
MAG RTP Arterial Fund	\$3,260,000		
Water Fund	\$1,250,000		
<b>Total Project Cost</b>	<b>\$8,050,000</b>		

### ST146 – Higley and Baseline Intersection

Complete Higley and Baseline Roads at this intersection on the south and east legs to full improvements for major arterial roadways. Improvements include six lane sections with raised, landscaped median, bike lanes, sidewalks and street lights. Will maintain single left turn lanes in all directions and right turn lanes to be determined by start of design.

<b>2013-14 Expenditures</b>	\$530,000	<b>Annual Maintenance</b>	<b>Streets Fund</b>
<b>2013-14 Funding Sources</b>		Utilities	\$6,000
CIP Outside Sources	\$530,000	Contractual Services	\$60,000
<b>Total Project Cost</b>	<b>\$4,620,000</b>		
		<b>First Year</b>	<b>2015</b>

### ST147 – Intersection & Circulation Improvement Master Plan

The Intersection & Circulation Improvement Master Plan will evaluate the existing intersections and transportation system by identifying key assets and improvement needs. These findings will then be incorporated into a needs assessment and prioritization. This Master Plan will also provide guidance on how intersections and the transportation system should develop and function in the long-term future in the context of other elements of the Town's General Plan, and how other transportation modes (transit, bicycle, pedestrian, etc.) are integrated into the system improvement.

<b>2013-14 Expenditures</b>	\$295,000	<b>Annual Maintenance</b>	
<b>2013-14 Funding Sources</b>		No maintenance costs associated with this project.	
CIP Outside Sources	\$275,000		
General Fund	\$10,000		
Streets Fund	\$10,000		
<b>Total Project Cost</b>	<b>\$295,000</b>		

### ST148 – Neighborhood Streetlight Rehabilitation

Remove and replace direct bury street light poles with new foundation mounted poles, and switch out luminaires to new energy efficient models. Existing ground rods shall be removed or incorporated into the new foundation, and each pole shall have a junction box in the base and have its GPS coordinates identified.

<b>2013-14 Expenditures</b>	\$2,380,000	<b>Annual Maintenance</b>	<b>Streets Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are already included in the current operating budget.	
Streets Fund	\$2,380,000		
<b>Total Project Cost</b>	<b>\$2,380,000</b>		

### ST150 – Higley Groves West Pavement Reconstruction

Rehabilitate the pavement within the Higley Groves West community, which is experiencing significant cracking and failure issues. Also includes upgrading all non-compliant sidewalk ramps to meet ADA standards.

<b>2013-14 Expenditures</b>	\$2,395,000	<b>Annual Maintenance</b>	<b>Streets Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are already included in the current operating budget.	
Streets Fund	\$2,395,000		
<b>Total Project Cost</b>	<b>\$2,395,000</b>		



## Capital Improvement Detail

### ST151 – McQueen Road Median Landscaping

Reconstruct and replace the landscape irrigation and vegetation materials in the median from Baseline Road to the South Town Limit at Mesquite H.S. South Drive, including intersecting arterial streets where un-landscaped raised medians exist. Includes approximately 96,000 square feet of area.

<b>2013-14 Expenditures</b>	\$642,000	<b>Annual Maintenance</b>	<b>Streets Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are already included in the current operating budget.	
2003 GO Bonds 05A	\$172,000		
2003 GO Bonds 05B	\$124,000		
2006 GO Bonds 08	\$346,000		
<b>Total Project Cost</b>	<b>\$642,000</b>		

### ST152 – Higley and Warner Improvements

Complete the intersection of Higley and Warner Roads to the full major arterial intersection configuration, including three through lanes and a bicycle lane in each direction, dual left-turn lanes and right turn lanes where justified by traffic studies, and all related improvements. Project also includes interim widening of Higley Road from Warner Road to the Santan Freeway to consist of two through lanes in each direction, a raised, non-landscaped median, and street lighting.

<b>2013-14 Expenditures</b>	\$5,876,000	<b>Annual Maintenance</b>	<b>Streets Fund</b>
<b>2013-14 Funding Sources</b>		Utilities	\$5,000
2003 GO Bonds 05B	\$3,299,000	Contractual Services	\$25,000
2006 GO Bonds 08	\$2,577,000		
<b>Total Project Cost</b>	<b>\$5,876,000</b>	<b>First Year</b>	<b>2015</b>

### ST154 – Left-Turn Safety Enhancements

Modify various intersections that were constructed with a negative offset causing no left-turn sight distance for turning traffic. Project will design and reconstruct medians to provide safer sight distance.

<b>2013-14 Expenditures</b>	\$40,000	<b>Annual Maintenance</b>	<b>Streets Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are already included in the current operating budget.	
Streets Fund	\$40,000		
<b>Total Project Cost</b>	<b>\$40,000</b>		

## Traffic Control

### TS122 - Riggs and Adora Trails

Design and installation of a major arterial traffic signal at the intersection of Higley Road and Warner Road, and connection to the signal system.

<b>2013-14 Expenditures</b>	\$344,000	<b>Annual Maintenance</b>	<b>Streets Fund</b>
<b>2013-14 Funding Sources</b>		Supplies	\$2,000
Signal SDF	\$344,000	Utilities	\$2,000
<b>Total Project Cost</b>	<b>\$344,000</b>	<b>First Year</b>	<b>2016</b>

### TS129 – Val Vista and Warner Signal Improvements

Convert left-turn lanes in all four directions of travel to dual left-turn lanes. Work includes modifications to pavement markings, new signal heads, new pole foundations and sidewalk ramps on the southeast and southwest corners, and new concrete pole aprons and detectable mats on all four corners.

<b>2013-14 Expenditures</b>	\$140,000	<b>Annual Maintenance</b>	<b>Streets Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are already included in the current operating budget.	
Streets Fund	\$140,000		
<b>Total Project Cost</b>	<b>\$140,000</b>		



## Capital Improvement Detail

### TS135 – Advanced Traffic Management System-Network CCTV Cameras

Furnish, install and integrate 4 CCTV Cameras, 15 video cameras, 1 multi-channel video decoder, 50 broadband radios, traffic controllers, and a new core switch for the Traffic Operations Center.

<b>2013-14 Expenditures</b>	\$109,000	<b>Annual Maintenance</b>	<b>Streets Fund</b>
<b>2013-14 Funding Sources</b>		Contractual Services	\$5,000
Streets Fund	\$109,000		
<b>Total Project Cost</b>	\$109,000	<b>First Year</b>	<b>2016</b>

### TS151 – Gilbert-Mesa Center to Center Communication

Design and install conduit and fiber optic cable between the Town of Gilbert Traffic Operations Center and the City of Mesa Traffic Management Center to provide inter-city communication and signal coordination.

<b>2013-14 Expenditures</b>	\$10,000	<b>Annual Maintenance</b>	<b>Streets Fund</b>
<b>2013-14 Funding Sources</b>		Contractual Services	\$3,000
Streets Fund	\$10,000		
<b>Total Project Cost</b>	\$10,000	<b>First Year</b>	<b>2015</b>

### TS165 – Baseline Road Fiber Optic Infrastructure

Design and construction of fiber optic communication infrastructure on Baseline Road from Greenfield to Driftwood, including fiber optic cable, PTZ cameras, vaults, pull boxes and related facilities. Also includes replacement of fiber optic cable on Greenfield Road between Baseline and Guadalupe. Adds 5 signals into Gilbert's fiber optic communications system.

<b>2013-14 Expenditures</b>	\$185,000	<b>Annual Maintenance</b>	<b>Streets Fund</b>
<b>2013-14 Funding Sources</b>		Contractual Services	\$1,000
Federal Grant	\$117,000		
Streets Fund	\$73,000	<b>First Year</b>	<b>2016</b>
<b>Total Project Cost</b>	\$185,000		

### TS167 – Traffic Operations Center Signal Subsystem Replacement

Replacement of the traffic signal subsystem in the Traffic Operations Center (TOC) includes servers, switches and software. Also includes replacement/upgrade of TOC computer work stations.

<b>2013-14 Expenditures</b>	\$523,000	<b>Annual Maintenance</b>	<b>Streets Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are already included in the current operating budget.	
Streets Fund	\$523,000		
<b>Total Project Cost</b>	\$523,000		

### TS169 – Pecos Road Conduit Installation—EMF & RWCD Crossing

Installation of a single four-inch PVC conduit with collapsible inner-ducts along the Pecos Road alignment across the East Maricopa Floodway and Roosevelt Water Conversation District canal. Connects to existing conduit on both ends.

<b>2013-14 Expenditures</b>	\$82,000	<b>Annual Maintenance</b>	
<b>2013-14 Funding Sources</b>		No maintenance costs associated with this project.	
Streets Fund	\$82,000		
<b>Total Project Cost</b>	\$82,000		



## Capital Improvement Detail

### TS170 – Adaptive Signal Control System-San Tan Village Mall

Install an adaptive signal timing system and associated equipment at nine (9) intersections in the San Tan Village Mall area: Williams Field Road at San Tan Village Parkway, Market Street, Loop 202, and Parkcrest; and Santan Village Parkway at Coronado, Mall Entry, Market Street, Loop 202, and Discovery Park.

<b>2013-14 Expenditures</b>	\$385,000	<b>Annual Maintenance</b>	
<b>2013-14 Funding Sources</b>		No maintenance costs associated with this project.	
Streets Fund	\$385,000		
<b>Total Project Cost</b>	\$385,000		

### TS171 – Gilbert and Vaughn

Design and Installation of an arterial traffic signal at the intersection of Gilbert Road and Vaughn Avenue, and connection to the traffic signal system.

<b>2013-14 Expenditures</b>	\$300,000	<b>Annual Maintenance</b>	<b>Streets Fund</b>
<b>2013-14 Funding Sources</b>		Supplies	\$2,000
Signal SDF	\$300,000	Utilities	\$2,000
<b>Total Project Cost</b>	\$300,000		
		<b>First Year</b>	<b>2015</b>

### TS172 – Val Vista and Frye

Design and Installation of an arterial traffic signal at the intersection of Val Vista Road and Frye Road, and connection to the traffic signal system.

<b>2013-14 Expenditures</b>	\$300,000	<b>Annual Maintenance</b>	<b>Streets Fund</b>
<b>2013-14 Funding Sources</b>		Supplies	\$2,000
Signal SDF	\$300,000	Utilities	\$2,000
<b>Total Project Cost</b>	\$300,000		
		<b>First Year</b>	<b>2015</b>

## Municipal Facilities

### MF056 – Human Resources Information System Replacement

Replace the current Human Resources Information System (HRIS) with a comprehensive system incorporating the following features: HR Management, benefits administration, salary planning and budgeting, time and attendance, learning management system (LMS), talent management (recruitment, onboarding, performance management, and succession management), compliance and reporting, workforce analytics, and online services.

<b>2013-14 Expenditures</b>	\$355,000	<b>Annual Maintenance</b>	<b>General Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are already included in the current operating budget.	
General Fund	\$355,000		
<b>Total Project Cost</b>	\$355,000		

### MF222 – Police Application and Network Support

Upgrade the two factor authentication systems for the Police Department network, replace 25 mobile data computers mounted in Police patrol cars, and upgrade the Police Department's Computer Aided Dispatch (CAD), Mobile, Records Management System (RMS) and Mobile for Public Safety (MPS).

<b>2013-14 Expenditures</b>	\$404,000	<b>Annual Maintenance</b>	<b>General Fund</b>
<b>2013-14 Funding Sources</b>		Contractual Services	\$12,000
General Fund	\$404,000	<b>First Year</b>	<b>2016</b>
<b>Total Project Cost</b>	\$404,000		





## Capital Improvement Detail

### MF227 – Permitting System Replacement

Replace the EDEN Permitting system with a new, modern software application that can better automate the planning, building, engineering, inspections, and code compliance process.

<b>2013-14 Expenditures</b>	\$2,000,000	<b>Annual Maintenance</b>	<b>General Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are already included in the current operating budget.	
General Fund	\$2,000,000		
<b>Total Project Cost</b>	<b>\$2,000,000</b>		

### MF228 – CNG Fueling Station

Construction of CNG fueling station at 4760 S Greenfield Rd. Project to include a fast fill, open to the public and for Town use, located outside the west gate, as well as a slow fill inside the yard to service the Town's fleet. The estimated fuel price per Diesel Gallon Equivalent will be \$1.47 compared to current diesel prices of \$3.65. This represents annual savings of \$19,838 per truck. Return on investment for the station will depend on the number of CNG vehicles in service. Environmental Services averages 5-7 vehicles per year.

<b>2013-14 Expenditures</b>	\$1,600,000	<b>Annual Maintenance</b>	<b>Env Svcs Com/Res Fund</b>
<b>2013-14 Funding Sources</b>		Contractual Services	\$18,000
Env Services Community Fund	\$128,000	Utilities	\$40,000
Env Services Residential Fund	\$1,472,000	<b>First Year</b>	<b>2015</b>
<b>Total Project Cost</b>	<b>\$1,600,000</b>		

## Redevelopment

### RD110 - Vaughn Avenue Parking Structure

Design and construction of a structured parking facility located near Vaughn and Ash on the north side of Vaughn in support of the restaurant and entertainment uses developing in the Heritage District. The garage is planned for 360 spaces in a 4-story structure with restroom facilities and surrounding surface parking. Includes additional roadway improvements for circulation and access.

<b>2013-14 Expenditures</b>	\$7,576,000	<b>Annual Maintenance</b>	<b>General Fund</b>
<b>2013-14 Funding Sources</b>		Contractual Services	\$50,000
PFMPC-2009 Bonds	\$7,576,000		
<b>Total Project Cost</b>	<b>\$7,576,000</b>	<b>First Year</b>	<b>2015</b>

### RD114 – Downtown Transit Stops

Upgrade/replace three transit stops in the downtown area with new artistic transit stops. Locations are Historical Society, Market Place, and Boys and Girls Club.

<b>2013-14 Expenditures</b>	\$280,000	<b>Annual Maintenance</b>	
<b>2013-14 Funding Sources</b>		No maintenance costs associated with this project.	
State Grant	\$280,000		
<b>Total Project Cost</b>	<b>\$280,000</b>		

## Public Safety

### MF055 – Fire Station Connectivity Infrastructure Support

Replace and upgrade obsolete microwave infrastructure at the public safety complex and at various fire stations around Gilbert. The fire stations receive and transmit alerts and data over the microwave system, and primary facilities are now outdated and no longer supported with parts or service by the manufacturer.

<b>2013-14 Expenditures</b>	\$116,000	<b>Annual Maintenance</b>	<b>General Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are already included in the current operating budget of the respective departments.	
General Fund	\$116,000		
<b>Total Project Cost</b>	<b>\$116,000</b>		



## Capital Improvement Detail

### MF217 – Fire Station 7

The present location of Fire Station 7 at Cooper and the Western Canal has been found to be inadequate to provide four minute response time to southwest portion of the Fire Station's current response area. A new two-story, three-bay Fire Station at a new location near Cooper and Warner Roads will provide better coverage and assure a more timely response to this area.

<b>2013-14 Expenditures</b>	\$473,000	<b>Annual Maintenance</b>	<b>General Fund</b>
<b>2013-14 Funding Sources</b>		Contractual Services	\$1,000
General Fund	\$325,000	Utilities	\$14,000
Fire SDF	\$148,000	Insurance	\$2,000
<b>Total Project Cost</b>	<b>\$473,000</b>	<b>First Year</b>	<b>2016</b>

### Storm Water

#### SW006 – Commerce Avenue Drainage Improvements

Design and construction of storm water improvements recommended in the drainage study completed for the areas along Commerce Avenue east of Cooper Road, and along Cooper Road, to prevent flooding of Commerce Avenue and Cooper Road.

<b>2013-14 Expenditures</b>	\$1,157,000	<b>Annual Maintenance</b>	<b>General Fund</b>
<b>2013-14 Funding Sources</b>		Contractual Services	\$1,000
General Fund	\$1,157,000		
<b>Total Project Cost</b>	<b>\$1,157,000</b>	<b>First Year</b>	<b>2015</b>

### Water

#### WA052 - Water Rights-Phase I

Acquisition of water rights (lease) for 11,640 acre-feet of water.

<b>2013-14 Expenditures</b>	\$8,488,000	<b>Annual Maintenance</b>	
<b>2013-14 Funding Sources</b>		No maintenance costs associated with this project.	
Water Resource SDF	\$8,488,000		
<b>Total Project Cost</b>	<b>\$8,488,000</b>		

#### WA074 - Reservoir #7 Tank Replacement and Site Improvements

Reservoir #7 is an above ground steel tank installed in 1985. An inspection of the tank in FY 2009 considered possible rehabilitation measures, with a final recommendation for complete replacement of the tank with a new above ground steel tank. In addition, the discharge manifold will be replaced at this site, including valves, pressure gauge, and flow meter. Will also add a chlorinator and Variable Frequency Drives or Soft Start, replace Programmable Logic Controller with Allen Bradley, and replace surge tank with surge anticipation valve.

<b>2013-14 Expenditures</b>	\$4,209,000	<b>Annual Maintenance</b>	<b>Water Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are already included in the current operating budget.	
Water Fund	\$286,000		
Water Replacement Fund	\$3,923,000		
<b>Total Project Cost</b>	<b>\$4,209,000</b>		





## Capital Improvement Detail

### WA087 – Well Blending Pipeline

Well 22 and the new well on Recker near Ocotillo experience high nitrate levels on a recurring basis requiring flushing. To prevent potential wasted water, a pipeline to carry the well water to a reservoir for blending with water from other sources is desired. Project will disconnect Well 22 from the system, and install approximately 3500' of 16" pipe to connect to the existing 20" fill line to the Well 20 reservoir site in Queen Creek Road to both wells. Will also install a discharge into Queen Creek Wash for flushing Well 22 when necessary.

<b>2013-14 Expenditures</b>	\$747,000	<b>Annual Maintenance</b>	<b>Water Fund</b>
<b>2013-14 Funding Sources</b>		Contractual Services	\$1,000
Water Fund	\$747,000		
<b>Total Project Cost</b>	<b>\$747,000</b>	<b>First Year</b>	<b>2015</b>

### WA089 - Reservoir #3 Tank Replacement and Site Improvements

Reservoir #3 is an above ground 1MG steel tank. The initial assessment is for replacement of the tank with a new above ground steel tank. In addition, the discharge manifold will be replaced at this site, including valves, pressure gauge and flow meter. Will also add a chlorinator, and Variable Frequency Drives or Soft Starts, replace Programmable Logic Controller with Allen Bradley, replace surge tank with surge anticipation valve, and replace chain link perimeter fence with block wall.

<b>2013-14 Expenditures</b>	\$3,725,000	<b>Annual Maintenance</b>	<b>Water Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are already included in the current operating budget.	
Water Fund	\$3,725,000		
<b>Total Project Cost</b>	<b>\$3,725,000</b>		

### WA090 - North WTP Filter Media Replacement

Replace Anthracite filter media with Granulated Activated Carbon (GAC) in filters #1 through #6, #17 and #18. Establish a REGEN program for existing GAC filters #7 through #16.

<b>2013-14 Expenditures</b>	\$351,000	<b>Annual Maintenance</b>	<b>Water Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are already included in the current operating budget.	
Water Fund	\$351,000		
<b>Total Project Cost</b>	<b>\$351,000</b>		

### WA091 - Water Distribution System, Infrastructure & Water Loss Assessment

Completion of an in-depth comprehensive assessment of the Gilbert water distribution system, which includes over 1000 miles of pipeline, over 30,000 valves, over 10,000 hydrants, other related infrastructure. Results of the study should provide a strategic plan for maintenance, including prioritized locations, schedules and funding, and should accommodate a transition to paperless asset management technology.

<b>2013-14 Expenditures</b>	\$300,000	<b>Annual Maintenance</b>	<b>Water Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are already included in the current operating budget.	
Water Fund	\$300,000		
<b>Total Project Cost</b>	<b>\$300,000</b>		

### WA092 - North WTP Corrosion Rehabilitation

Gilbert's North Water Treatment Plant has multiple areas where exposed metal surfaces are experiencing varying degrees of corrosion. Areas needing re-coating include clarifiers, filters, bulk storage areas, drying beds, raw water influent trash racks, finish water pump station and other exposed metal areas to be identified in the scoping stage.

<b>2013-14 Expenditures</b>	\$276,000	<b>Annual Maintenance</b>	<b>Water Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are already included in the current operating budget.	
Water Fund	\$276,000		
<b>Total Project Cost</b>	<b>\$276,000</b>		



## Capital Improvement Detail

### WA097 – Arsenic Treatment Facility-Relocation

Move Arsenic Treatment Facility from Well Site 26 located at 5539 E. Baseline Rd to Well Site 28 located at 2820 E. Riggs Rd.

<b>2013-14 Expenditures</b>	\$1,000,000	<b>Annual Maintenance</b>
<b>2013-14 Funding Sources</b>		No maintenance costs associated with this project.
Water Fund	\$1,000,000	
<b>Total Project Cost</b>	<b>\$1,000,000</b>	

## Wastewater

### WW070 – Candlewood Lift Station and Force Main

Replacement of the Candlewood Lift Station to accommodate future flows per the Water Resources Master Plan. Also includes approximately 5,000 feet of 12-inch force main from the lift station east along the Hackamore alignment to meet the existing force main at Gilbert Road, to equalize flows between the Neely and Greenfield Water Reclamation Plants.

<b>2013-14 Expenditures</b>	\$91,000	<b>Annual Maintenance</b>
<b>2013-14 Funding Sources</b>		No maintenance costs associated with this phase of the project.
Wastewater SDF	\$91,000	
<b>Total Project Cost</b>	<b>\$91,000</b>	

### WW080 - Santan Lift Station Odor Control Conversion

Design and construction of the abandonment of the Santan lift station and its conversion to an odor control injection facility. This project includes approximately one-quarter mile of 8-inch gravity sewer line from the site to Higley Road and north to Pecos Road.

<b>2013-14 Expenditures</b>	\$469,000	<b>Annual Maintenance</b>	<b>Wastewater Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are already included in the current operating budget.	
Wastewater Fund	\$469,000		
<b>Total Project Cost</b>	<b>\$469,000</b>		

### WW091 - Lift Station Odor Scrubber Replacements

Design and construct a Bohn Bio filtration system at Gilbert Commons and Crossroads Lift Stations for the elimination of gases created by microbial consumption and oxidation of the gas components.

<b>2013-14 Expenditures</b>	\$665,000	<b>Annual Maintenance</b>	<b>Wastewater Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are already included in the current operating budget.	
Wastewater Replacement Fund	\$665,000		
<b>Total Project Cost</b>	<b>\$665,000</b>		

### WW092 – EMF 12” Reclaimed Water Line

Install a 12” reclaimed water main along the east side of the East Maricopa Floodway to connect existing lines in Chandler Heights Road and Riggs Road to close a system loop.

<b>2013-14 Expenditures</b>	\$177,000	<b>Annual Maintenance</b>
<b>2013-14 Funding Sources</b>		No maintenance costs associated with this phase of the project.
Wastewater Fund	\$177,000	
<b>Total Project Cost</b>	<b>\$177,000</b>	



## Capital Improvement Detail

### WW093 – Monitor Well Replacements

The design and installation of 9 replacement monitoring wells. The original wells should be capped in the approved ADEQ/ADWR method, with the "Capped Well" paper work filed with ADWR. The replacement wells should be wired to original controls.

<b>2013-14 Expenditures</b>	\$750,000	<b>Annual Maintenance</b>	
<b>2013-14 Funding Sources</b>		No maintenance costs associated with this phase of the project.	
Wastewater Fund	\$750,000		
<b>Total Project Cost</b>	\$750,000		

### Parks and Recreation

#### PR006 - Heritage Trail Middle Segment (Consolidated Canal)

Multi-modal canal trail improvements from the Western Canal south to Warner. Improvements to include bridge crossing, landscape, concrete pathway, rest areas, lighting, and signage (1½ miles).

<b>2013-14 Expenditures</b>	\$1,616,000	<b>Annual Maintenance</b>	<b>General Fund</b>
<b>2013-14 Funding Sources</b>		Contractual Services	\$10,000
General Fund	\$1,616,000	Utilities	\$1,000
<b>Total Project Cost</b>	\$1,616,000	Insurance	\$1,000
		<b>First Year</b>	<b>2015</b>

#### PR011 – Western Canal Trail

Improvements along the south side of the Western Canal, directly north of Crystal Point Estates. Amenities to include seating areas, shade structures, landscaping, bank stabilization, sidewalk and trail improvements (5/8 mile).

<b>2013-14 Expenditures</b>	\$1,173,000	<b>Annual Maintenance</b>	<b>General Fund</b>
<b>2013-14 Funding Sources</b>		Contractual Services	\$10,000
General Fund	\$1,173,000	Utilities	\$1,000
<b>Total Project Cost</b>	\$1,173,000	Insurance	\$1,000
		<b>First Year</b>	<b>2015</b>

#### PR054 - Freestone Ball Field Lighting Renovation

The existing light poles and fixtures were installed at Freestone District Park in 1988. Renovate and/or replace aging ball field lighting system for all four fields of the ball field complex with new lighting fixtures, light poles and related equipment as needed. Install a lighting "package" that is in compliance with local ordinances, is more efficient and emits less light spillage and glare to nearby residential neighborhoods.

<b>2013-14 Expenditures</b>	\$543,000	<b>Annual Maintenance</b>	<b>General Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are included in the current parks operating budget.	
General Fund	\$543,000		
<b>Total Project Cost</b>	\$543,000		

#### PR078 – Powerline Trail Drainage at Holiday Farms

Grading and drainage improvements along the Powerline Trail adjacent to the Holiday Farms subdivision to prevent damage to the landscaping, walls and retention basins after rainfall.

<b>2013-14 Expenditures</b>	\$212,000	<b>Annual Maintenance</b>	<b>General Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are included in the current parks operating budget.	
General Fund	\$212,000		
<b>Total Project Cost</b>	\$212,000		



## Capital Improvement Detail

### PR089 - Playground/Park Equipment Replacements/Upgrades

Remove and replace play structures, and replace or upgrade miscellaneous park equipment at Freestone Park.

<b>2013-14 Expenditures</b>	\$150,000	<b>Annual Maintenance</b>	<b>General Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are included in the current parks operating budget.	
2001 GO Bonds 02-03	\$150,000		
<b>Total Project Cost</b>	\$150,000		

### PR091 - Freestone Park Basketball Courts

Replacement of four existing basketball courts at Freestone Park with new courts on post-tensioned slabs.

<b>2013-14 Expenditures</b>	\$105,000	<b>Annual Maintenance</b>	<b>General Fund</b>
<b>2013-14 Funding Sources</b>		Maintenance costs are included in the current parks operating budget.	
2001 GO Bonds 02-03	\$105,000		
<b>Total Project Cost</b>	\$105,000		

### PR095 – Trail Crossing Signals-Phase II

Signalization of trail crossings at locations to be determined as needed.

<b>2013-14 Expenditures</b>	\$582,000	<b>Annual Maintenance</b>	<b>General Fund</b>
<b>2013-14 Funding Sources</b>		Supplies	\$10,000
Park SDF	\$50,000	Utilities	\$10,000
Federal Grant	\$1,570,000		
<b>Total Project Cost</b>	\$582,000	<b>First Year</b>	<b>2016</b>

### PR098 - Pool Repairs – Various Locations

Pool repairs at Mesquite Aquatic Center, Greenfield, Perry and Williams Field Pools. All four pool sites require Virginia Graeme Baker Act (VGBA) drain cover modification/replacement and sump work. Mesquite Aquatic Center repairs include concrete decking repair, pool plaster replacement, shower room repairs, cool decking replacement, paint steps and slide tower repairs.

<b>2013-14 Expenditures</b>	\$589,000	<b>Annual Maintenance</b>	
<b>2013-14 Funding Sources</b>		No maintenance costs associated with this project.	
General Fund	\$422,000		
2001 GO Bonds 02-03	\$43,000		
Chandler USD	\$15,000		
Higley USD	\$16,000		
Gilbert Public Schools	\$93,000		
<b>Total Project Cost</b>	\$589,000		

## Debt Service

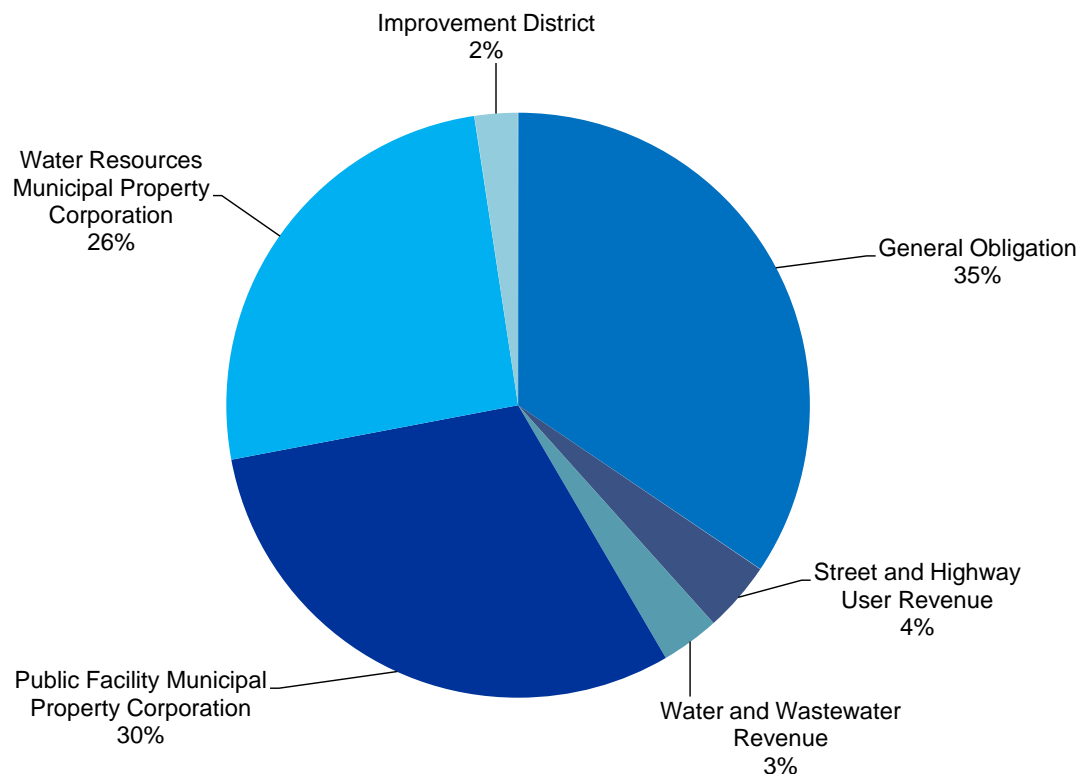
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Debt Service Summary  
Debt Service Detail  
Debt Service Financial

Gilbert issues debt to finance capital project construction. This section of the budget document provides the reader with summary information regarding the type of debt issued, the amount of debt outstanding, the legal limit for general obligation debt, the purpose for that debt, and future debt payment requirements.

The following table indicates what percentage each type of bond represents of the total outstanding debt for Gilbert as of July 1, 2013.

<b>TYPE OF BOND</b>	<b>PRINCIPAL AMOUNT OUTSTANDING</b>
General Obligation	\$ 149,675,000
Street and Highway User Revenue	16,945,000
Water and Wastewater Revenue	13,980,000
Public Facility Municipal Property Corporation	132,295,000
Water Resources Municipal Property Corporation	111,120,000
Improvement District	10,430,000
<b>Total Bonds Outstanding</b>	<b>\$ 434,445,000</b>



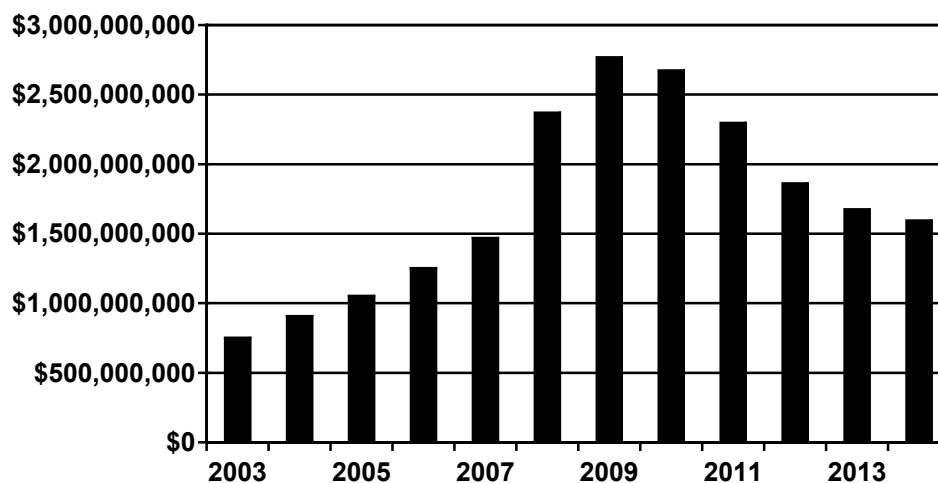
## Description of Bond Types

**General Obligation (G.O.) Bonds** are backed by the full faith and credit of the issuing municipality. The bonds are secured by the property tax of the Town and are limited in capacity based on the Town's secondary assessed valuation as determined by the Maricopa County Assessor. The following table illustrates the changes in secondary assessed valuation over the past ten years and the amount of property tax received to repay debt.

Year	Secondary Assessed Valuation	Percent Change	Property Tax
* Council decreases property tax rate from \$1.20 to \$1.15/\$100 in 2002/2003			
2002/2003	749,581,043	11.8%	8,620,180
2003/2004	906,389,287	20.9%	10,423,000
2004/2005	1,052,321,817	16.1%	12,101,700
2005/2006	1,251,766,000	19.0%	14,395,300
2006/2007	1,466,841,566	17.2%	16,868,678
2007/2008	2,370,221,717	61.6%	27,257,550
2008/2009	2,768,391,194	16.8%	31,836,500
2009/2010	2,672,949,852	-3.4%	30,739,000
2010/2011	2,297,228,317	-14.1%	26,418,130
2011/2012	1,861,193,961	-19.0%	21,403,731
2012/2013	1,675,360,422	-9.98%	19,266,645
2013/2014	1,594,806,737	-4.81%	18,340,277

The average annual valuation growth of 10.54% (since 2001) in the Town combined with strategic debt planning has allowed the Town to keep the same property tax rate for 17 years prior to FY 2002 and to decrease the rate to \$1.15 per \$100 in secondary assessed valuation for FY 2003. Debt planning for the next five years is predicated on maintaining the \$1.15 rate. The 4.81% decrease in FY 2014 is reflective of property value declines due to economic conditions relative to the real estate market. Assessed value for Property Tax purposes lags market by nearly 2 years.

### Secondary Assessed Value





## Debt Service

The Arizona Constitution and State Statute limits Gilbert's bonded debt capacity to certain percentages of Gilbert's secondary assessed valuation by the type of project to be constructed.

There is a limit of 20% of secondary assessed valuation for projects involving streets, water, sewer, artificial lighting, parks, open space, and recreational facility improvements.

There is a limit of 6% of secondary assessed valuation for any other general-purpose project.

Voter authorization is required before General Obligation Bonds can be issued. In 2001 a Citizens Bond Committee recommended the Council forward to the voters a bond authorization election in the amount of \$57,481,000. The Council approved this action and the bond authorization election was successful. In May 2003, the voters approved general obligation bonds in the amount of \$80 million to pay for street construction and in March 2006, voters approved \$75 million for street improvements and \$10 million for parks and recreation facilities. In November 2007, voters approved \$174 million for street improvements. The following table outlines the remaining authorization for each voter approved election:

<u>Election Date</u>	<u>Authorized</u>	<u>Issued</u>	<u>Remaining 20%</u>
November 2001	\$ 57,481,000	\$ 45,722,000	\$ 11,759,000
May 2003	\$ 80,000,000	\$ 80,000,000	\$ -
March 2006	\$ 85,000,000	\$ 85,000,000	\$ -
November 2007	\$ 174,000,000	\$ 102,990,000	\$ 71,010,000

The information below shows the legal bonding limit for General Obligation bonds as of July 1, 2013.

### Debt Capacity with Bond Premiums Included

#### 6% Limitation

FY 2014 Secondary Assessed Valuation	\$1,594,806,737
Allowable 6% Debt	95,688,404
Less: 6% Debt Outstanding	0
<b>Unused 6% Debt Capacity</b>	<b>\$95,688,404</b>

#### 20% Limitation

FY 2014 Secondary Assessed Valuation	\$1,594,806,737
Allowable 20% Debt	318,961,347
Less: 20% Debt Outstanding	(149,675,000)
<b>Unused 20% Debt Capacity</b>	<b>\$169,286,347</b>

The following table provides the detail for the FY 2014 general obligation debt budget. Revenue is provided from the secondary property tax levy.

<u>Issue Name</u>	<u>Debt Issued</u>	<u>Debt Outstanding</u>	<u>Tax Supported Debt Payments</u>
GO Refunding Series 2002	20,960,000	2,110,000	1,986,325
GO Refunding Series 2005	14,115,000	10,715,000	1,535,750
2008	187,990,000	136,850,000	17,556,250
<b>Total General Obligation</b>	<b>\$223,065,000</b>	<b>\$149,675,000</b>	<b>\$21,078,325</b>



The last General Obligation Bond Sale occurred in July 2008. That issue received a Moody's rating of Aa2, which was an upgrade from the previous Aa3 rating.

**Street and Highway User Revenue Bonds** are special revenue bonds issued specifically for the purpose of constructing street and highway projects. Gilbert received a ratings upgrade from S&P from a 'AA-' to a 'AA'. Gilbert's HURF bond rating from Moody's was also affirmed at Aa3 when other Arizona municipalities are receiving downgrades. The bonds are secured by gas tax revenues collected by the State and distributed to municipalities throughout the State based on a formula of population and gas sales within the county of origin. These bonds are limited by the amount of HURF revenue received from the State. The annual total debt service must not exceed one-half of the annual HURF revenues received.

The following table illustrates the debt service as a percent of anticipated revenue. In FY 2013 the state shared revenue is anticipated to increase as a result of the 2010 Census.

<i>Year</i>	<i>HURF Revenue</i>	<i>Debt Service</i>	<i>Coverage</i>
FY 2013	11,700,000	3,332,401	3.5x
FY 2014	11,700,000	2,723,450	4.3x
FY 2015	11,900,000	3,382,550	3.5x
FY 2016	12,100,000	3,395,050	3.6x
FY 2017	12,300,000	3,411,250	3.6x

**Water and Wastewater Revenue Bonds** are issued to finance construction of water and wastewater facilities. The debt is repaid through user fees. The voters must approve the bonds. The amount of debt issued is limited by the revenue source to repay the debt.

**Water Resources and Public Facilities Municipal Property Corporation Bonds** are issued by non-profit corporations created by Gilbert as a financing mechanism for the purpose of funding the construction or acquisition of capital improvement projects. The Municipal Property Corporation is governed by a board of directors consisting of citizens from the community appointed by the Council. These bonds may be issued without voter approval. Water Resources issues are split into two funds based on the revenue source for debt repayment. There is a debt fund for Water projects and a debt fund for Wastewater projects.

**Improvement District Bonds** are generally issued to repay debt used to finance construction in a designated area within Gilbert. The property owners must agree to be assessed for the repayment of the costs of constructing improvements that benefit the owners' property. Gilbert is ultimately responsible for the repayment of the debt if the property owner does not pay.

The Town currently has two Improvement District bond issues outstanding totaling \$10,430,000.



## Debt Service

The following table indicates the principal amount of debt paid annually by type of debt:

YR	General Obligation	Street and Highway	Water and Wastewater	MPC Public Facilities	MPC Water Resources	Improvement District
13/14	14,365,000	2,030,000	1,500,000	10,080,000	3,875,000	470,000
14/15	12,595,000	2,750,000	1,585,000	7,515,000	4,075,000	475,000
15/16	17,465,000	2,845,000	1,660,000	7,950,000	4,275,000	500,000
16/17	13,200,000	2,975,000	1,745,000	8,950,000	4,500,000	540,000
17/18	14,000,000	3,095,000	1,380,000	10,485,000	4,750,000	570,000
18/19	14,250,000	3,250,000	1,435,000	12,100,000	4,975,000	585,000
19/20	14,800,000		1,500,000	12,725,000	5,225,000	615,000
20/21	15,500,000		1,550,000	11,775,000	5,500,000	645,000
21/22	16,500,000		1,625,000	5,000,000	5,775,000	680,000
22/23	17,000,000			2,850,000	6,075,000	715,000
23/24				5,075,000	6,350,000	750,000
24/25				9,025,000	6,650,000	785,000
25/26				6,575,000	7,000,000	845,000
26-32				22,190,000	42,095,000	2,255,000
	<b>\$149,675,000</b>	<b>\$16,945,000</b>	<b>\$13,980,000</b>	<b>\$132,295,000</b>	<b>\$111,120,000</b>	<b>\$10,430,000</b>

The following table indicates the total interest payments per year by type of debt:

YR	General Obligation	Street and Highway	Water and Wastewater	MPC Public Facilities	MPC Water Resources	Improvement District
13/14	6,713,330	693,450	610,160	6,458,290	5,357,830	522,270
14/15	5,981,090	632,550	535,160	6,028,790	5,159,080	498,050
15/16	5,349,500	550,050	455,910	5,700,140	4,950,330	473,060
16/17	4,476,250	436,250	372,910	5,330,090	4,730,950	446,410
17/18	3,816,250	317,250	307,480	4,905,890	4,499,700	417,960
18/19	3,116,250	162,500	252,280	4,405,360	4,256,580	388,350
19/20	2,403,750		194,880	3,834,640	4,001,580	357,590
20/21	1,663,750		133,000	3,211,610	3,733,450	325,290
21/22	1,005,000		69,060	2,679,580	3,451,580	291,330
22/23	510,000			2,429,580	3,170,510	255,570
23/24				2,287,080	2,883,010	218,020
24/25				2,033,330	2,574,260	178,670
25/26				1,582,080	2,241,330	136,890
26-32				1,836,450	5,508,550	163,440
	<b>\$35,035,170</b>	<b>\$2,792,050</b>	<b>\$2,930,840</b>	<b>\$52,722,910</b>	<b>\$56,518,740</b>	<b>\$4,672,900</b>

- Information obtained from Wedbush Securities



## Debt Service

<b>PERSONNEL BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
No Personnel Allocation	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel</b>	0.00	0.00	0.00	0.00	0.00

<b>EXPENSES BY ACTIVITY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
General Obligation	29,580,189	64,396,121	25,292,780	25,292,780	21,816,270
Improvement Districts	677,595	975,728	988,260	988,260	7,005,415
Public Facilities MPC	17,428,594	15,713,047	13,683,640	13,683,640	24,120,388
Water System MPC	14,989,384	14,664,086	11,000,000	11,000,000	12,430,388
Wastewater System MPC	9,422,665	15,811,297	-	-	-
<b>Total Expenses</b>	<b>\$ 72,098,427</b>	<b>\$111,560,279</b>	<b>\$ 50,964,680</b>	<b>\$ 50,964,680</b>	<b>\$ 65,372,461</b>

<b>EXPENSES BY CATEGORY</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Personnel	-	-	-	-	-
Supplies & Contractual	72,098,427	111,560,279	50,964,680	50,964,680	57,796,461
Capital Outlay	-	-	-	-	7,576,000
<b>Total Expenses</b>	<b>\$ 72,098,427</b>	<b>\$111,560,279</b>	<b>\$ 50,964,680</b>	<b>\$ 50,964,680</b>	<b>\$ 65,372,461</b>

<b>OPERATING RESULTS</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Budget FY 2013</b>	<b>Projected FY 2013</b>	<b>Budget FY 2014</b>
Total Revenues	26,486,731	64,515,090	20,558,750	20,714,000	25,525,577
Transfers In	44,335,102	47,794,439	31,173,850	31,173,850	31,987,547
<b>Total Sources</b>	<b>\$ 70,821,833</b>	<b>\$112,309,529</b>	<b>\$ 51,732,600</b>	<b>\$ 51,887,850</b>	<b>\$ 57,513,124</b>
Total Expenses	72,098,427	111,560,279	50,964,680	50,964,680	65,372,461
Transfers Out	2,950,423	1,754,452	8,057,000	1,270,000	205,000
<b>Total Uses</b>	<b>\$ 75,048,850</b>	<b>\$113,314,731</b>	<b>\$ 59,021,680</b>	<b>\$ 52,234,680</b>	<b>\$ 65,577,461</b>
<b>Net Operating Result</b>	<b>\$ (4,227,017)</b>	<b>\$ (1,005,202)</b>	<b>\$ (7,289,080)</b>	<b>\$ (346,830)</b>	<b>\$ (8,064,337)</b>

## Appendix

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Personnel Detail  
Capital Outlay  
Transfer Schedule  
Schedules A-G  
Glossary/Acronyms  
Acknowledgements



## Personnel Detail

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>
<b>GENERAL FUND</b>					
<b>MANAGEMENT AND POLICY</b>					
<b>Mayor and Council</b>					
Mayor and Council Assistant	1.00	1.00	1.00	1.00	1.00
Special Assistant to the Mayor	0.00	0.00	1.00	1.00	1.00
<b>Total Mayor and Council</b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>2.00</u></b>	<b><u>2.00</u></b>	<b><u>2.00</u></b>
<b>Manager</b>					
Town Manager	1.00	1.00	1.00	1.00	1.00
Assistant Manager	2.00	0.00	0.00	0.00	0.00
Deputy Town Manager	0.00	1.00	1.00	1.00	1.00
Management Assistant	1.00	0.00	0.00	0.00	0.00
Assistant to Town Manager	0.00	3.00	3.00	3.00	3.00
Executive Assistant to Town Manager	0.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	0.00	1.00
<b>Total Manager</b>	<b>5.00</b>	<b>7.00</b>	<b>7.00</b>	<b>6.00</b>	<b>7.00</b>
<b>Communications</b>					
Communications Manager	0.00	1.00	1.00	1.00	0.00
Communications Director	0.00	0.00	0.00	0.00	1.00
Public Information Officer	1.00	1.00	1.00	0.00	0.00
Media and Community Relations Administrator	0.00	0.00	0.00	1.00	1.00
AV Specialist	3.00	3.00	3.00	0.00	0.00
Digital Journalist	0.00	0.00	0.00	2.00	2.00
Multi-Media Specialist	0.00	0.00	0.00	1.00	1.00
Web Specialist	1.00	1.00	1.00	0.00	0.00
<b>Total Communications</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Intergovernmental Relations</b>					
Intergovernmental Assistant	0.00	1.00	1.00	1.00	1.00
Intergovernmental Relations Manager	0.00	1.00	1.00	1.00	0.00
Intergovernmental Relations Director	0.00	0.00	0.00	0.00	1.00
Intergovernmental Coordinator	1.00	0.00	0.00	0.00	0.00
Management Assistant	1.00	0.00	0.00	0.00	0.00
<b>Total Intergovernmental Relations</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Economic Development</b>					
Economic Development Director	0.00	1.00	1.00	1.00	1.00
Economic Development Manager	0.00	1.00	1.00	1.00	1.00
Economic Development Administrator	0.00	1.00	3.00	3.00	4.00
Economic Development Analyst	0.00	1.00	1.00	1.00	1.00
Business Development Manager	1.00	0.00	0.00	0.00	0.00
Business Development Specialist	2.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	0.00	0.00	1.00	1.00
Research Analyst	1.00	0.00	0.00	0.00	0.00
<b>Total Economic Development</b>	<b>5.00</b>	<b>4.00</b>	<b>6.00</b>	<b>7.00</b>	<b>8.00</b>



## Personnel Detail

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>
<b>Management and Budget</b>					
Budget Administrator	1.00	0.00	0.00	0.00	0.00
Office of Management and Budget Manager	0.00	1.00	1.00	1.00	0.00
Office of Management and Budget Director	0.00	0.00	0.00	0.00	1.00
Budget Planning Analyst	3.00	3.00	3.00	3.00	3.00
Budget Coordinator	0.00	0.00	0.00	0.00	1.00
Administrative Assistant	0.25	0.25	0.25	0.25	1.00
<b>Total Management and Budget</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>6.00</b>
<b>Information Technology:</b>					
<b>Administration</b>					
Chief Information Officer	1.00	0.00	0.00	0.00	0.00
Information Technology Director	0.00	1.00	1.00	1.00	1.00
Administrative Supervisor	1.00	1.00	1.00	0.00	0.00
Administrative Assistant	1.00	0.00	0.00	1.00	1.00
<b>Total Administration</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Communication Services</b>					
Infrastructure Manager	0.00	0.00	0.00	1.00	1.00
Infrastructure Administrator	5.00	5.00	5.00	4.00	5.00
Telecom Technician	1.00	1.00	0.00	0.00	0.00
Systems Analyst	1.00	1.00	2.00	1.00	1.00
Radio Technician	0.00	0.00	0.00	1.00	1.00
Audio/Visual Coordinator	0.00	0.00	0.00	1.00	1.00
<b>Total Communication Services</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>9.00</b>
<b>Application Operations</b>					
Assistant Technology Services Manager	1.00	0.00	0.00	0.00	0.00
Assistant Information Technology Manager	0.00	1.00	1.00	0.00	0.00
IT Applications Manager	0.00	0.00	0.00	1.00	1.00
Desktop Support Administrator	1.00	1.00	1.00	1.00	1.00
Audio/Visual Coordinator	0.00	1.00	1.00	0.00	0.00
Systems Administrator	3.00	3.00	4.00	4.00	4.00
Systems Analyst	5.00	5.00	6.00	6.00	8.00
PC Technician	5.00	4.00	4.00	4.00	4.00
<b>Total Application Operations</b>	<b>15.00</b>	<b>15.00</b>	<b>17.00</b>	<b>16.00</b>	<b>18.00</b>
<b>GIS Operations and Support</b>					
GIS Administrator	1.00	1.00	1.00	1.00	1.00
GIS Database Analyst	1.00	1.00	1.00	1.00	1.00
GIS Technician II	2.00	2.00	2.00	2.00	2.00
GIS Technician I	2.00	2.00	2.00	2.00	2.00
Addressing Coordinator	1.00	1.00	1.00	1.00	1.00
<b>Total GIS Operations and Support</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<b>Imaging Support</b>					
Systems Analyst	1.00	1.00	1.00	1.00	0.00
<b>Total Imaging Support</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>Total Information Technology</b>	<b>33.00</b>	<b>32.00</b>	<b>34.00</b>	<b>34.00</b>	<b>36.00</b>



## Personnel Detail

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>
<b>Human Resources:</b>					
<b>Administration</b>					
Human Resources Manager	1.00	0.00	0.00	0.00	0.00
Human Resources Director	0.00	1.00	1.00	1.00	1.00
Human Resources Analyst	3.00	3.00	3.00	4.00	5.00
Human Resources Coordinator	1.00	1.00	1.00	0.00	0.00
Human Resources Supervisor	0.00	0.00	0.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00	1.00	2.00
Employee Relations Administrator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00
<b>Total Administration</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>10.00</b>	<b>12.00</b>
<b>Learning and Development</b>					
Employee and OD Administrator	1.00	1.00	1.00	1.00	1.00
Learning and Development Specialist	0.00	0.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
<b>Total Learning and Development</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Risk Management</b>					
Risk and Safety Manager	1.00	1.00	1.00	1.00	1.00
Claims Examiner	1.00	1.00	1.00	1.00	1.00
Environmental & Safety Compliance Coordinator	1.00	1.00	1.00	1.00	1.00
<b>Total Risk Management</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Payroll</b>					
Compensation Administrator	1.00	1.00	1.00	0.00	0.00
Accountant I	1.00	1.00	1.00	1.00	1.00
Senior Accounting Technician	1.00	1.00	1.75	1.75	1.75
<b>Total Payroll</b>	<b>3.00</b>	<b>3.00</b>	<b>3.75</b>	<b>2.75</b>	<b>2.75</b>
<b>Total Human Resources</b>	<b>17.00</b>	<b>17.00</b>	<b>18.75</b>	<b>18.75</b>	<b>20.75</b>
<b>Total Town Manager</b>	<b><u>71.25</u></b>	<b><u>72.25</u></b>	<b><u>78.00</u></b>	<b><u>77.00</u></b>	<b><u>84.75</u></b>
<b>Town Clerk</b>					
Town Clerk	1.00	1.00	1.00	1.00	1.00
Deputy Town Clerk	2.00	2.00	2.00	1.00	1.00
Administrative Assistant	3.00	3.00	3.00	1.00	1.00
Office Assistant	1.00	1.00	1.00	1.00	1.00
Management Support Specialist	0.00	0.00	0.00	2.00	2.00
Early Elections Voting Clerk	0.16	0.16	0.49	0.49	0.00
<b>Total Town Clerk</b>	<b><u>7.16</u></b>	<b><u>7.16</u></b>	<b><u>7.49</u></b>	<b><u>6.49</u></b>	<b><u>6.00</u></b>
<b>General Counsel</b>					
Town Attorney	0.00	0.00	0.00	1.00	1.00
Assistant Town Attorney	0.00	0.00	0.00	1.00	1.00
Legal Secretary	0.00	0.00	0.00	1.00	1.00
<b>Total General Counsel</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>3.00</b>
<b>TOTAL MANAGEMENT AND POLICY</b>	<b><u>79.41</u></b>	<b><u>80.41</u></b>	<b><u>87.49</u></b>	<b><u>88.49</u></b>	<b><u>95.75</u></b>
<b>SUPPORT SERVICES</b>					
<b>Administration</b>					
Support Services Director	1.00	0.00	0.00	0.00	0.00
<b>Total Administration</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



## Personnel Detail

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>
<b>TOTAL SUPPORT SERVICES</b>	<b><u>1.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>
<b>MANAGEMENT SERVICES</b>					
<b>Administration</b>					
Finance Director	1.00	0.00	0.00	0.00	0.00
Finance & Management Services Director	0.00	1.00	1.00	1.00	1.00
<b>Total Administration</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Accounting</b>					
Accounting Administrator	1.00	1.00	1.00	1.00	1.00
Accounting System Analyst	1.00	1.00	1.00	1.00	1.00
Accountant II	1.00	1.00	1.00	1.00	1.00
Accountant I	1.00	1.00	1.00	1.00	1.00
Accounting Technician	3.00	3.00	3.00	3.00	3.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Senior Accounting Technician	1.00	1.00	1.00	1.00	1.00
<b>Total Accounting</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
<b>Purchasing</b>					
Administrative Assistant	0.00	0.00	0.00	1.00	1.00
Purchasing Specialist	1.00	1.00	1.00	1.00	1.00
Contract Specialist	0.00	1.00	1.00	1.00	2.00
Purchasing Administrator	0.00	1.00	1.00	1.00	1.00
<b>Total Purchasing</b>	<b>1.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>5.00</b>
<b>Tax Compliance</b>					
Tax Specialist	1.00	1.00	1.00	1.00	1.00
Tax Auditor	1.00	1.00	2.00	2.00	2.00
Senior Tax Auditor	1.00	1.00	1.00	1.00	1.00
<b>Total Tax Compliance</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>Facilities Maintenance</b>					
Facilities Maintenance Manager	1.00	1.00	1.00	1.00	1.00
Security Systems Technician	1.00	1.00	1.00	1.00	1.00
Senior Building Maintenance Worker	3.00	3.00	3.00	3.00	3.00
Custodian	2.00	2.00	2.00	2.00	2.00
Building Maintenance Worker	4.00	4.00	4.00	4.00	4.00
<b>Total Facilities Maintenance</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>
<b>TOTAL MANAGEMENT SERVICES</b>	<b><u>25.00</u></b>	<b><u>27.00</u></b>	<b><u>28.00</u></b>	<b><u>29.00</u></b>	<b><u>30.00</u></b>
<b>LEGAL AND COURT</b>					
<b>Prosecutor</b>					
Town Prosecutor	1.00	1.00	1.00	1.00	1.00
Assistant Town Prosecutor II	7.00	7.00	7.00	7.00	7.00
Legal Secretary	3.00	3.00	3.00	3.00	3.00
Administrative Supervisor	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	3.00	3.00	2.00	2.00	2.00
Victim Advocate	1.00	1.00	1.00	1.00	2.00
Office Assistant	3.00	3.00	3.00	3.00	3.00
<b>Total Prosecutor</b>	<b><u>19.00</u></b>	<b><u>19.00</u></b>	<b><u>18.00</u></b>	<b><u>18.00</u></b>	<b><u>19.00</u></b>





## Personnel Detail

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>
<b>Municipal Court</b>					
Presiding Judge	1.00	1.00	1.00	1.00	1.00
Municipal Judge	3.00	3.00	3.00	3.00	3.00
Civil Hearing Officer	1.00	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00	1.00
Lead Court Services Clerk	0.00	0.00	0.00	0.00	1.00
Deputy Court Administrator	1.00	1.00	1.00	1.00	1.00
Senior Court Services Clerk	5.00	5.00	5.00	5.00	5.00
Court Services Clerk	12.00	11.00	11.00	10.00	10.00
Sanctions Coordinator	1.00	1.00	1.00	1.00	1.00
Security Officer	4.00	4.00	4.00	4.00	4.00
Office Assistant	1.50	2.00	2.00	2.00	2.00
Court Interpreter	0.75	0.75	0.75	0.75	0.75
Pro Tem Judge	0.17	0.17	0.17	0.17	0.17
<b>Total Municipal Court</b>	<b><u>31.42</u></b>	<b><u>30.92</u></b>	<b><u>30.92</u></b>	<b><u>29.92</u></b>	<b><u>30.92</u></b>
<b>TOTAL LEGAL AND COURT</b>	<b><u>50.42</u></b>	<b><u>49.92</u></b>	<b><u>48.92</u></b>	<b><u>47.92</u></b>	<b><u>49.92</u></b>
<b>DEVELOPMENT SERVICES</b>					
<b>Administration</b>					
Development Services Director	1.00	1.00	1.00	1.00	1.00
Administration and Customer Services Manager	1.00	1.00	1.00	0.00	0.00
Development Services Representative	5.00	5.00	5.00	2.00	0.00
Development Services Records Coordinator	1.00	1.00	1.00	0.00	0.00
Administrative Assistant	0.00	1.00	1.00	1.00	1.00
<b>Total Administration</b>	<b><u>8.00</u></b>	<b><u>9.00</u></b>	<b><u>9.00</u></b>	<b><u>4.00</u></b>	<b><u>2.00</u></b>
<b>Permits and Licensing</b>					
Development Services Representatives	0.00	0.00	0.00	0.00	2.00
<b>Total Permits and Licensing</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>2.00</u></b>
<b>Plan Review and Inspection Services:</b>					
<b>Administration</b>					
Plan Review and Inspection Manager	0.00	0.00	0.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.00	1.00	1.00
<b>Total Administration</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>2.00</u></b>	<b><u>2.00</u></b>
<b>Building</b>					
Inspection and Compliance Services Manager	0.50	0.50	0.50	0.00	0.00
Building Inspection Administrator	0.75	0.75	0.75	0.75	0.75
Administrative Assistant	0.70	0.70	0.70	0.00	0.00
Senior Inspector	2.00	2.00	2.00	1.00	1.00
Inspector II	3.00	3.00	4.00	4.00	4.00
Inspector I	2.00	2.00	2.00	3.00	3.00
Plan Review and Inspection Specialist	0.00	0.00	0.00	3.00	3.00
Plans Review Administrator	0.80	0.80	0.80	0.80	0.80
Senior Plans Examiner	1.00	1.00	1.00	1.00	1.00
Plans Examiner	1.00	1.00	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00	2.00	2.00
Permit and Plan Review Services Manager	0.30	0.30	0.30	0.00	0.00
<b>Total Building</b>	<b><u>13.05</u></b>	<b><u>13.05</u></b>	<b><u>14.05</u></b>	<b><u>16.55</u></b>	<b><u>16.55</u></b>



## Personnel Detail

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>
<b>Fire</b>					
Inspection and Compliance Services Manager	0.05	0.05	0.05	0.00	0.00
Building Inspection Administrator	0.25	0.25	0.25	0.25	0.25
Inspector II	1.00	1.00	1.00	1.00	1.00
Senior Plans Examiner	1.00	1.00	1.00	1.00	1.00
Plans Review Administrator	0.20	0.20	0.20	0.20	0.20
Administrative Assistant	0.20	0.20	0.20	0.00	0.00
Permit and Plan Review Services Manager	0.20	0.20	0.20	0.00	0.00
<b>Total Fire</b>	<b>2.90</b>	<b>2.90</b>	<b>2.90</b>	<b>2.45</b>	<b>2.45</b>
<b>Engineering</b>					
Inspection and Compliance Services Manager	0.30	0.30	0.30	0.00	0.00
Inspector II	5.00	5.00	5.00	5.00	5.00
Engineering & Planning Inspection Administrator	0.95	0.95	0.95	0.95	0.95
Plans Examiner	1.00	1.00	1.00	1.00	1.00
Plans Review Administrator	1.00	1.00	1.00	1.00	1.00
Senior Plans Examiner	2.00	2.00	2.00	1.00	1.00
Permit and Plan Review Services Manager	0.30	0.30	0.30	0.00	0.00
Administrative Assistant	0.70	0.70	0.70	0.00	0.00
<b>Total Engineering</b>	<b>11.25</b>	<b>11.25</b>	<b>11.25</b>	<b>8.95</b>	<b>8.95</b>
<b>Planning</b>					
Inspection and Compliance Services Manager	0.05	0.05	0.05	0.00	0.00
Landscape Technician	1.00	1.00	1.00	1.00	1.00
Plans Examiner	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.40	0.40	0.40	0.00	0.00
Senior Plans Examiner	1.00	1.00	1.00	1.00	1.00
Permit and Plan Review Services Manager	0.20	0.20	0.20	0.00	0.00
Engineering & Planning Inspection Administrator	0.05	0.05	0.05	0.05	0.05
<b>Total Planning</b>	<b>3.70</b>	<b>3.70</b>	<b>3.70</b>	<b>3.05</b>	<b>3.05</b>
<b>Code</b>					
Inspection and Compliance Services Manager	0.05	0.05	0.05	0.00	0.00
Code Compliance Administrator	0.80	0.80	0.80	0.80	0.80
Inspector II	1.00	1.00	1.00	1.00	1.00
Inspector I	4.00	4.00	4.00	4.00	4.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	1.00	1.00	1.00	1.00	1.00
<b>Total Code</b>	<b>7.85</b>	<b>7.85</b>	<b>7.85</b>	<b>7.80</b>	<b>7.80</b>
<b>Total Plan Review and Inspection Services</b>	<b><u>38.75</u></b>	<b><u>38.75</u></b>	<b><u>39.75</u></b>	<b><u>40.80</u></b>	<b><u>40.80</u></b>
<b>Planning Services</b>					
Planning Services Manager	1.00	1.00	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00	1.00	1.00
Senior Planner	3.00	3.00	3.00	3.00	3.00
Planner II	2.00	2.00	2.00	2.00	2.00
Plan Review and Inspection Specialist	0.00	0.00	0.00	1.00	1.00
Planning Technician	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
<b>Total Planning Services</b>	<b><u>10.00</u></b>	<b><u>10.00</u></b>	<b><u>10.00</u></b>	<b><u>11.00</u></b>	<b><u>11.00</u></b>



## Personnel Detail

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>
<b>Engineering Services:</b>					
<b>Administration</b>					
Town Engineer	1.00	1.00	1.00	0.60	0.60
Senior Plans Examiner	0.00	0.00	0.00	1.00	1.00
<b>Total Administration</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.60</b>	<b>1.60</b>
<b>Development</b>					
Development Engineer	1.00	1.00	1.00	1.00	1.00
<b>Total Development</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Traffic</b>					
Town Traffic Engineer	1.00	1.00	1.00	1.00	1.00
Senior Traffic Engineering Technician	1.00	1.00	1.00	1.00	1.00
Traffic Safety Assistant	1.00	1.00	1.00	1.00	1.00
<b>Total Traffic</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Total Engineering Services</b>	<b><u>5.00</u></b>	<b><u>5.00</u></b>	<b><u>5.00</u></b>	<b><u>5.60</u></b>	<b><u>5.60</u></b>
<b>TOTAL DEVELOPMENT SERVICES</b>	<b><u>61.75</u></b>	<b><u>62.75</u></b>	<b><u>63.75</u></b>	<b><u>61.40</u></b>	<b><u>61.40</u></b>
<b>POLICE DEPARTMENT</b>					
<b>Administration</b>					
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
Legal Advisor	1.00	1.00	1.00	1.00	1.00
Administrative Supervisor	1.00	1.00	1.00	1.00	1.00
Office Assistant	0.50	0.50	0.50	0.50	0.50
<b>Total Administration</b>	<b><u>4.50</u></b>	<b><u>4.50</u></b>	<b><u>4.50</u></b>	<b><u>4.50</u></b>	<b><u>4.50</u></b>
<b>Office of Professional Standards:</b>					
<b>Internal Affairs</b>					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	3.00	3.00	3.00	3.00	3.00
<b>Total Internal Affairs</b>	<b><u>4.00</u></b>	<b><u>4.00</u></b>	<b><u>4.00</u></b>	<b><u>4.00</u></b>	<b><u>4.00</u></b>
<b>Hiring/Accreditation</b>					
Policy and Procedure Specialist	1.00	1.00	1.00	1.00	1.00
Polygraph Examiner	1.00	1.00	1.00	1.00	1.00
Background Investigator	2.00	2.00	2.00	2.00	2.00
<b>Total Hiring/Accreditation</b>	<b><u>4.00</u></b>	<b><u>4.00</u></b>	<b><u>4.00</u></b>	<b><u>4.00</u></b>	<b><u>4.00</u></b>
<b>Total Office of Professional Standards</b>	<b><u>8.00</u></b>	<b><u>8.00</u></b>	<b><u>8.00</u></b>	<b><u>8.00</u></b>	<b><u>8.00</u></b>
<b>Patrol Services:</b>					
<b>Uniform Patrol</b>					
Police Commander	2.00	2.00	2.00	1.00	1.00
Police Lieutenant	4.00	4.00	4.00	4.00	5.00
Police Sergeant	15.00	15.00	15.00	14.00	13.00
Police Officer	122.00	122.00	122.00	114.00	114.00
Teleserve Operators	9.00	8.00	8.00	8.00	0.00
Administrative Assistant	2.00	2.00	2.00	2.50	1.50
Armorer/Rangemaster	1.00	1.00	1.00	1.00	1.00
Civilian Patrol Assistant	2.00	2.00	2.00	2.00	4.00
Service Aide	2.00	2.00	2.00	2.00	0.00
<b>Total Uniform Patrol</b>	<b>159.00</b>	<b>158.00</b>	<b>158.00</b>	<b>148.50</b>	<b>139.50</b>



## Personnel Detail

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>
<b>Crime Suppression</b>					
Police Sergeant	0.00	0.00	0.00	1.00	1.00
Police Officer	3.00	3.00	3.00	11.00	11.00
<b>Total Crime Suppression</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>12.00</b>	<b>12.00</b>
<b>Traffic Unit</b>					
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
Police Sergeant	2.00	2.00	2.00	2.00	2.00
Police Officer	15.00	15.00	15.00	15.00	15.00
<b>Total Traffic Unit</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>
<b>Crime Apprehension</b>					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	6.00	6.00	6.00	6.00	6.00
<b>Total Crime Apprehension</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<b>Court Support</b>					
Detention Transport Officer	5.00	6.00	6.00	6.00	6.00
<b>Total Court Support</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>School Programs</b>					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	11.00	11.00	11.00	11.00	11.00
<b>Total School Programs</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>
<b>Enforcement Support</b>					
Police Sergeant	0.00	0.00	0.00	0.00	1.00
Teleserve Operators	0.00	0.00	0.00	0.00	8.00
Administrative Assistant	0.00	0.00	0.00	0.00	1.00
Service Aide	0.00	0.00	0.00	0.00	2.00
<b>Total Enforcement Support</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12.00</b>
<b>Total Patrol Services</b>	<b><u>204.00</u></b>	<b><u>204.00</u></b>	<b><u>204.00</u></b>	<b><u>203.50</u></b>	<b><u>206.50</u></b>
<b>Support Services:</b>					
<b>Administration</b>					
Police Support Services Administrator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
<b>Total Administration</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Records</b>					
Police Records Manager	1.00	1.00	1.00	1.00	1.00
Records Shift Supervisor	3.00	3.00	3.00	3.00	3.00
Police Records Clerk	12.00	12.00	12.00	12.00	12.00
<b>Total Records</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>
<b>Communication</b>					
Communications Manager	1.00	1.00	1.00	1.00	1.00
Police Communication Shift Supervisor	5.00	5.00	5.00	5.00	5.00
Police Telecommunicator	18.50	18.50	18.50	18.00	18.00
911 Operators	13.50	13.50	13.50	13.50	13.50
<b>Total Communication</b>	<b>38.00</b>	<b>38.00</b>	<b>38.00</b>	<b>37.50</b>	<b>37.50</b>



## Personnel Detail

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2013</u>	<u>FY 2014</u>
<b>Property</b>					
Police Property Supervisor	1.00	1.00	1.00	1.00	1.00
Police Property & Evidence Technician	5.00	5.00	5.00	5.00	5.00
Office Assistant	1.00	1.00	1.00	1.00	1.00
<b>Total Property</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<b>Alarm Management</b>					
Alarm Specialist	1.00	1.00	1.00	1.00	1.00
<b>Total Alarm Management</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Training and Program Coordination</b>					
Police Training Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Records Clerk	1.00	1.00	1.00	1.00	1.00
<b>Total Training and Program Coordination</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Planning and Research</b>					
Records Clerk	1.00	1.00	1.00	1.00	1.00
Planning and Research Coordinator	1.00	1.00	1.00	1.00	1.00
<b>Total Planning and Research</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Crime Prevention</b>					
Crime Prevention Specialist	4.00	3.00	3.00	3.00	3.00
<b>Total Crime Prevention</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Total Support Services</b>	<b><u>73.00</u></b>	<b><u>72.00</u></b>	<b><u>72.00</u></b>	<b><u>71.50</u></b>	<b><u>71.50</u></b>
<b>Counseling Services</b>					
Counseling Manager	1.00	1.00	1.00	1.00	1.00
Youth/Family Counselor	6.00	6.00	6.00	6.00	6.00
Volunteer Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Office Assistant	0.50	0.50	0.50	0.50	0.50
<b>Total Counseling Services</b>	<b><u>9.50</u></b>	<b><u>9.50</u></b>	<b><u>9.50</u></b>	<b><u>9.50</u></b>	<b><u>9.50</u></b>
<b>Investigations:</b>					
<b>General Investigations</b>					
Police Lieutenant	2.00	2.00	2.00	2.00	2.00
Police Commander	0.00	0.00	0.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
<b>Total General Investigations</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>
<b>Special Investigations</b>					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	5.00	5.00	5.00	5.00	5.00
<b>Total Special Investigations</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>Person Crimes - CSCU</b>					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	6.00	6.00	6.00	5.00	5.00
Civilian Investigator	3.00	3.00	3.00	3.00	3.00
<b>Total Person Crimes - CSCU</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>9.00</b>	<b>9.00</b>



## Personnel Detail

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>
<b>Property Crimes</b>					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	9.00	9.00	9.00	9.00	9.00
<b>Total Property Crimes</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
<b>Intel and Analysis Unit</b>					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	2.00	2.00	3.00	4.00	4.00
Crime Analyst	2.00	2.00	2.00	2.00	2.00
Crime Analysis Technician	0.00	1.00	1.00	1.00	1.00
Audio/Visual Forensic Analyst	0.00	0.00	0.00	1.00	1.00
Civilian Investigator	1.00	1.00	1.00	0.00	0.00
<b>Total Intel and Analysis Unit</b>	<b>6.00</b>	<b>7.00</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>
<b>Persons Crimes - VCU</b>					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	7.00	7.00	6.00	6.00	6.00
<b>Total Persons Crimes - VCU</b>	<b>8.00</b>	<b>8.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<b>Total Investigations</b>	<b><u>43.00</u></b>	<b><u>44.00</u></b>	<b><u>44.00</u></b>	<b><u>45.00</u></b>	<b><u>45.00</u></b>
<b>SWAT</b>					
Police Officer (Overtime only)	0.00	0.00	0.00	0.00	0.00
<b>Total SWAT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b><u>342.00</u></b>	<b><u>342.00</u></b>	<b><u>342.00</u></b>	<b><u>342.00</u></b>	<b><u>345.00</u></b>
<b>FIRE DEPARTMENT</b>					
<b>Administration</b>					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Assistant Fire Chief	1.00	1.00	1.00	1.00	1.00
Battalion Chief	1.00	1.00	1.00	1.00	1.00
Administrative Supervisor	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Office Assistant	1.00	1.00	1.00	1.00	1.00
<b>Total Administration</b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>
<b>Training</b>					
Battalion Chief	1.00	1.00	1.00	1.00	1.00
EMS Specialist	1.00	1.00	1.00	1.00	1.00
Fire Captain	3.00	3.00	3.00	3.00	3.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
<b>Total Training</b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>
<b>Operations</b>					
Assistant Fire Chief	1.00	1.00	1.00	1.00	1.00
Battalion Chief	7.00	7.00	7.00	7.00	7.00
Fire Captain	45.00	45.00	45.00	45.00	46.00
Fire Engineer	39.00	39.00	39.00	39.00	40.00
Firefighter	81.00	81.00	81.00	81.00	83.00
Fire Equipment Technician	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Service Aide	1.00	1.00	1.00	1.00	1.00
<b>Total Operations</b>	<b><u>176.00</u></b>	<b><u>176.00</u></b>	<b><u>176.00</u></b>	<b><u>176.00</u></b>	<b><u>180.00</u></b>



## Personnel Detail

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>
<b>Prevention and Education:</b>					
<b>Prevention</b>					
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Fire Investigator	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.50
Inspector II	2.00	2.00	2.00	2.00	2.00
<b>Total Prevention</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>
<b>Public Education</b>					
Community Education Coordinator	1.00	1.00	1.00	1.00	1.00
<b>Total Public Education</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Total Prevention and Education</b>	<b><u>6.50</u></b>	<b><u>6.50</u></b>	<b><u>6.50</u></b>	<b><u>6.50</u></b>	<b><u>6.50</u></b>
<b>Emergency Operations Center</b>					
Emergency Management Coordinator	1.00	1.00	1.00	1.00	1.00
Volunteer Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.50
<b>Total Emergency Operations Center</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>
<b>TOTAL FIRE DEPARTMENT</b>	<b><u>197.00</u></b>	<b><u>197.00</u></b>	<b><u>197.00</u></b>	<b><u>197.00</u></b>	<b><u>201.00</u></b>
<b>PARKS AND RECREATION</b>					
<b>Administration</b>					
Parks and Recreation Director	1.00	1.00	1.00	0.95	1.00
Recreation Manager	1.00	1.00	1.00	1.00	1.00
Office Administrator	1.00	1.00	1.00	1.00	1.00
Community Development Supervisor	0.00	0.00	0.00	0.10	0.30
Administrative Assistant	2.00	2.00	2.00	3.00	3.00
Customer Service Representative	2.55	2.55	2.55	2.55	2.55
Management Support Analyst	0.00	0.00	0.00	0.00	1.00
<b>Total Administration</b>	<b><u>7.55</u></b>	<b><u>7.55</u></b>	<b><u>7.55</u></b>	<b><u>8.60</u></b>	<b><u>9.85</u></b>
<b>Neighborhood Services</b>					
Neighborhood Services Specialist	1.00	1.00	1.00	1.00	1.00
<b>Total Neighborhood Services</b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>
<b>Parks and Open Space</b>					
Parks Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Field Supervisor	2.40	2.40	2.40	2.40	2.40
Senior Parks Ranger	1.00	1.00	1.00	1.00	1.00
Senior Grounds Maintenance Worker	5.00	5.00	5.00	5.00	5.00
Parks Mechanic	1.00	1.00	1.00	1.00	1.00
Spray Technician	1.00	1.00	1.00	1.00	1.00
Building Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Grounds Maintenance Worker	10.96	10.96	11.93	11.93	12.98
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Park Attendant	2.00	2.00	2.00	2.00	2.00
Parks Ranger	2.00	2.00	2.00	2.00	2.00
Recreation Coordinator	0.00	0.50	0.50	0.50	0.50
<b>Total Parks and Open Space</b>	<b><u>29.36</u></b>	<b><u>29.86</u></b>	<b><u>30.83</u></b>	<b><u>30.83</u></b>	<b><u>31.88</u></b>



## Personnel Detail

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>
<b>Aquatics:</b>					
<b>Gilbert Pool</b>					
Aquatic Facility Technician	0.05	0.05	0.05	0.05	0.05
<b>Total Gilbert Pool</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>
<b>Mesquite Pool</b>					
Recreation Supervisor	0.20	0.16	0.16	0.16	0.16
Aquatic Facility Technician	0.30	0.30	0.30	0.30	0.30
Recreation Coordinator	0.00	0.05	0.05	0.05	0.05
Pool Manager	0.38	0.38	0.38	0.38	0.38
Assistant Pool Manager	0.67	0.67	0.67	0.67	0.67
Head Coach	0.19	0.19	0.19	0.19	0.19
Assistant Coach	0.53	0.53	0.53	0.53	0.53
Lifeguard/Instructor	1.35	1.35	1.35	1.35	1.35
Lifeguard	2.09	2.09	2.09	2.09	2.09
Senior Recreation Aide	0.24	0.24	0.24	0.24	0.24
<b>Total Mesquite Pool</b>	<b>5.95</b>	<b>5.96</b>	<b>5.96</b>	<b>5.96</b>	<b>5.96</b>
<b>Greenfield Pool</b>					
Recreation Supervisor	0.20	0.16	0.16	0.16	0.16
Aquatic Facility Technician	0.22	0.22	0.22	0.22	0.22
Recreation Coordinator	0.00	0.05	0.05	0.05	0.05
Pool Manager	0.38	0.38	0.38	0.38	0.38
Assistant Pool Manager	0.29	0.29	0.29	0.29	0.29
Head Coach	0.38	0.38	0.38	0.38	0.38
Assistant Coach	1.06	1.06	1.06	1.06	1.06
Lifeguard/Instructor	1.96	1.96	1.96	1.96	1.96
Lifeguard	0.43	0.43	0.43	0.43	0.43
<b>Total Greenfield Pool</b>	<b>4.92</b>	<b>4.93</b>	<b>4.93</b>	<b>4.93</b>	<b>4.93</b>
<b>Perry Pool</b>					
Recreation Supervisor	0.20	0.16	0.16	0.16	0.16
Aquatic Facility Technician	0.21	0.21	0.21	0.21	0.21
Recreation Coordinator	0.00	0.05	0.05	0.05	0.05
Pool Manager	0.38	0.38	0.38	0.38	0.38
Assistant Pool Manager	0.29	0.29	0.29	0.29	0.29
Head Coach	0.48	0.48	0.48	0.48	0.48
Assistant Coach	0.96	0.96	0.96	0.96	0.96
Lifeguard/Instructor	1.70	1.70	1.70	1.70	1.70
Lifeguard	0.38	0.38	0.38	0.38	0.38
<b>Total Perry Pool</b>	<b>4.60</b>	<b>4.61</b>	<b>4.61</b>	<b>4.61</b>	<b>4.61</b>
<b>Williams Field Pool</b>					
Recreation Supervisor	0.20	0.16	0.16	0.16	0.16
Aquatic Facility Technician	0.22	0.22	0.22	0.22	0.22
Recreation Coordinator	0.00	0.05	0.05	0.05	0.05
Pool Manager	0.39	0.39	0.39	0.39	0.39
Assistant Pool Manager	0.29	0.29	0.29	0.29	0.29
Head Coach	0.48	0.48	0.48	0.48	0.48
Assistant Coach	0.96	0.96	0.96	0.96	0.96
Lifeguard/Instructor	1.89	1.89	1.89	1.89	1.89
Lifeguard	0.43	0.43	0.43	0.43	0.43
<b>Total Williams Field Pool</b>	<b>4.86</b>	<b>4.87</b>	<b>4.87</b>	<b>4.87</b>	<b>4.87</b>





## Personnel Detail

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>
<b>Total Aquatics</b>	<b><u>20.38</u></b>	<b><u>20.42</u></b>	<b><u>20.42</u></b>	<b><u>20.42</u></b>	<b><u>20.42</u></b>
<b>Recreation Centers:</b>					
<b>Community Center</b>					
Recreation Supervisor	0.20	0.24	0.24	0.25	0.25
Custodial Supervisor	0.30	0.15	0.15	0.20	0.20
Custodian	0.95	1.00	1.00	1.00	1.00
Recreation Coordinator	1.00	0.70	0.70	0.70	0.70
Recreation Leader	1.31	1.31	1.31	1.40	1.40
Senior Recreation Leader	0.50	0.50	0.50	0.50	0.50
Recreation Instructor	1.04	1.29	1.29	1.52	1.52
<b>Total Community Center</b>	<b><u>5.30</u></b>	<b><u>5.19</u></b>	<b><u>5.19</u></b>	<b><u>5.57</u></b>	<b><u>5.57</u></b>
<b>McQueen Activity Center</b>					
Recreation Supervisor	0.20	0.24	0.24	0.25	0.25
Custodian	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	2.00	1.00	1.00	1.00	1.00
Custodial Supervisor	0.30	0.20	0.20	0.20	0.20
Recreation Leader	2.62	3.04	3.04	3.04	3.04
Recreation Instructor	2.40	2.88	2.88	2.88	2.88
Senior Recreation Leader	0.50	0.50	0.50	0.50	0.50
<b>Total McQueen Activity Center</b>	<b><u>9.02</u></b>	<b><u>8.86</u></b>	<b><u>8.86</u></b>	<b><u>8.87</u></b>	<b><u>8.87</u></b>
<b>Page Park Center</b>					
Recreation Supervisor	0.03	0.04	0.04	0.00	0.00
Custodian	0.05	0.00	0.00	0.00	0.00
Custodial Supervisor	0.00	0.05	0.05	0.00	0.00
Recreation Leader	0.09	0.09	0.09	0.00	0.00
Recreation Instructor	1.21	0.23	0.23	0.00	0.00
<b>Total Page Park Center</b>	<b><u>1.38</u></b>	<b><u>0.41</u></b>	<b><u>0.41</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>
<b>Freestone Recreation Center</b>					
Recreation Supervisor	0.19	0.24	0.24	0.25	0.25
Senior Recreation Coordinator	1.00	0.00	0.00	0.00	0.00
Recreation Coordinator	1.00	2.00	2.00	2.00	2.00
Custodial Supervisor	0.40	0.40	0.40	0.40	0.40
Custodian	2.00	1.00	1.00	1.00	2.00
Senior Recreation Leader	1.34	1.34	1.34	1.34	1.66
Recreation Leader	9.62	9.62	9.62	9.62	10.26
Recreation Instructor	2.49	2.70	2.70	2.70	2.70
<b>Total Freestone Recreation Center</b>	<b><u>18.04</u></b>	<b><u>17.30</u></b>	<b><u>17.30</u></b>	<b><u>17.31</u></b>	<b><u>19.27</u></b>
<b>Southeast Regional Library</b>					
Recreation Supervisor	0.19	0.24	0.24	0.25	0.25
Custodial Supervisor	0.00	0.20	0.20	0.20	0.20
Custodian	0.00	1.00	1.00	1.00	1.00
Recreation Coordinator	0.00	1.00	1.00	1.00	1.00
Senior Recreation Leader	0.35	0.35	0.35	0.35	0.35
Recreation Instructor	0.42	0.42	0.42	0.42	0.42
Recreation Leader	0.57	0.57	0.57	0.57	0.57
<b>Total Southeast Regional Library</b>	<b><u>1.53</u></b>	<b><u>3.78</u></b>	<b><u>3.78</u></b>	<b><u>3.79</u></b>	<b><u>3.79</u></b>
<b>Total Recreation Centers</b>	<b><u>35.27</u></b>	<b><u>35.54</u></b>	<b><u>35.54</u></b>	<b><u>35.54</u></b>	<b><u>37.50</u></b>



## Personnel Detail

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>
<b>Recreation Programs:</b>					
<b>Youth Sports</b>					
Recreation Coordinator	0.50	0.30	0.30	0.30	0.30
Recreation Supervisor	0.30	0.16	0.16	0.16	0.16
Senior Recreation Leader	0.58	0.40	0.40	0.40	0.40
<b>Total Youth Sports</b>	<b>1.38</b>	<b>0.86</b>	<b>0.86</b>	<b>0.86</b>	<b>0.86</b>
<b>Adult Sports</b>					
Recreation Coordinator	0.50	0.50	0.50	0.50	0.50
Recreation Supervisor	0.20	0.20	0.20	0.20	0.20
Senior Recreation Leader	1.01	1.01	1.01	1.01	1.01
<b>Total Adult Sports</b>	<b>1.71</b>	<b>1.71</b>	<b>1.71</b>	<b>1.71</b>	<b>1.71</b>
<b>Special Events</b>					
Recreation Coordinator	1.80	0.50	0.50	0.50	0.50
Recreation Supervisor	0.70	1.00	1.00	1.00	1.00
Senior Recreation Coordinator	0.00	1.00	1.00	1.00	1.00
Senior Recreation Leader	0.00	0.00	0.75	0.75	0.75
Recreation Leader	0.09	0.32	0.32	0.32	0.32
<b>Total Special Events</b>	<b>2.59</b>	<b>2.82</b>	<b>3.57</b>	<b>3.57</b>	<b>3.57</b>
<b>Special Needs</b>					
Recreation Coordinator	0.20	0.30	0.30	0.30	0.30
Recreation Instructors	0.50	0.38	0.38	0.38	0.38
<b>Total Special Needs</b>	<b>0.70</b>	<b>0.68</b>	<b>0.68</b>	<b>0.68</b>	<b>0.68</b>
<b>Outdoor Programs</b>					
Recreation Supervisor	0.19	0.00	0.00	0.00	0.00
<b>Total Outdoor Programs</b>	<b>0.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Recreation Programs</b>	<b><u>6.57</u></b>	<b><u>6.07</u></b>	<b><u>6.82</u></b>	<b><u>6.82</u></b>	<b><u>6.82</u></b>
<b>TOTAL PARKS AND RECREATION</b>	<b><u>100.13</u></b>	<b><u>100.44</u></b>	<b><u>102.16</u></b>	<b><u>103.21</u></b>	<b><u>107.47</u></b>
<b>TOTAL GENERAL FUND</b>	<b><u>856.71</u></b>	<b><u>859.52</u></b>	<b><u>869.32</u></b>	<b><u>869.02</u></b>	<b><u>890.54</u></b>
<b>ENTERPRISE OPERATIONS</b>					
<b>Water</b>					
<b>Administration</b>					
Water Manager	1.00	1.00	1.00	1.00	1.00
Water Resources Administrator	1.00	1.00	0.00	0.00	0.00
<b>Total Administration</b>	<b><u>2.00</u></b>	<b><u>2.00</u></b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>
<b>Conservation</b>					
Water Conservation Coordinator	1.00	1.00	1.00	1.00	1.00
Water Conservation Specialist	2.00	2.00	2.00	2.00	2.00
<b>Total Conservation</b>	<b><u>3.00</u></b>	<b><u>3.00</u></b>	<b><u>3.00</u></b>	<b><u>3.00</u></b>	<b><u>3.00</u></b>



## Personnel Detail

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>
<b>Water Production:</b>					
<b>North Water Plant Production</b>					
Water Production Supervisor	1.00	1.00	1.00	1.00	1.00
Utility Field Supervisor	1.00	1.33	1.33	1.33	1.33
Instrumentation Technician	2.00	2.00	2.00	2.00	2.00
Water Treatment Plant Mechanic	2.00	2.00	2.00	2.00	2.00
Water Treatment Plant Operator	10.00	10.00	10.00	10.00	10.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
<b>Total North Water Plant Production</b>	<b><u>17.00</u></b>	<b><u>17.33</u></b>	<b><u>17.33</u></b>	<b><u>17.33</u></b>	<b><u>17.33</u></b>
<b>South Water Plant Production</b>					
Utility Field Supervisor	1.00	1.33	1.33	1.33	1.33
Instrumentation Technician	1.00	1.00	1.00	1.00	1.00
Water Treatment Plant Mechanic	1.00	1.00	1.00	1.00	1.00
Water Treatment Plant Operator	6.00	6.00	6.00	6.00	6.00
Chemist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
<b>Total South Water Plant Production</b>	<b><u>11.00</u></b>	<b><u>11.33</u></b>	<b><u>11.33</u></b>	<b><u>11.33</u></b>	<b><u>11.33</u></b>
<b>Well Production</b>					
Well Technician	4.00	4.00	4.00	4.00	4.00
Instrumentation Technician	1.00	1.00	1.00	1.00	2.00
Utility Field Supervisor	1.00	1.34	1.34	1.34	1.34
Electrician	0.00	0.00	0.00	0.00	1.00
Senior Utility Worker	1.00	1.00	1.00	1.00	1.00
<b>Total Well Production</b>	<b><u>7.00</u></b>	<b><u>7.34</u></b>	<b><u>7.34</u></b>	<b><u>7.34</u></b>	<b><u>9.34</u></b>
<b>Backflow Prevention</b>					
Code Compliance Administrator	0.20	0.20	0.20	0.20	0.20
Inspection and Compliance Services Manager	0.05	0.05	0.05	0.00	0.00
Inspector II	2.00	2.00	2.00	2.00	2.00
<b>Total Backflow Prevention</b>	<b><u>2.25</u></b>	<b><u>2.25</u></b>	<b><u>2.25</u></b>	<b><u>2.20</u></b>	<b><u>2.20</u></b>
<b>Total Water Production</b>	<b><u>37.25</u></b>	<b><u>38.25</u></b>	<b><u>38.25</u></b>	<b><u>38.20</u></b>	<b><u>40.20</u></b>
<b>Quality</b>					
Water Quality Technician	3.00	3.00	3.00	3.00	3.00
Water Quality Supervisor	1.00	1.00	1.00	1.00	1.00
Lead Chemist	0.00	0.00	0.00	0.00	1.00
Chemist	2.00	2.00	2.00	2.00	1.00
<b>Total Quality</b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>
<b>Distribution</b>					
Utility Field Supervisor	1.00	1.00	1.00	1.00	1.00
Water Distribution Superintendent	0.00	0.00	0.00	0.00	1.00
Senior Utility Worker	4.00	4.00	4.00	4.00	4.00
Utility Worker	8.00	8.00	8.00	7.00	7.00
<b>Total Distribution</b>	<b><u>13.00</u></b>	<b><u>13.00</u></b>	<b><u>13.00</u></b>	<b><u>12.00</u></b>	<b><u>13.00</u></b>



## Personnel Detail

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>
<b>Metering</b>					
Water Service Specialist	2.00	2.00	2.00	2.00	2.00
Field Supervisor	2.00	2.00	2.00	2.00	2.00
Senior Utility Worker	4.00	4.00	4.00	4.00	4.00
Computer Operations Technician	1.00	1.00	1.00	1.00	1.00
Meter Technician	17.00	17.00	17.00	17.00	17.00
<b>Total Metering</b>	<b><u>26.00</u></b>	<b><u>26.00</u></b>	<b><u>26.00</u></b>	<b><u>26.00</u></b>	<b><u>26.00</u></b>
<b>Water Resources</b>					
Water Resources Manager	0.00	0.00	1.00	1.00	1.00
<b>Total Water Resources</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>
<b>Utility Customer Service</b>					
Financial Services Manager	0.25	0.25	0.25	0.25	0.25
Utilities Billing Administrator	1.00	1.00	1.00	1.00	1.00
Accountant I	1.00	1.00	1.00	1.00	1.00
Utility Service Representative	9.25	12.75	12.75	12.75	12.75
Computer Operations Technician	1.00	1.00	1.00	1.00	1.00
Senior Utility Service Representative	1.00	0.00	0.00	0.00	0.00
Utility Billing Supervisor	0.00	2.00	2.00	2.00	2.00
<b>Total Utility Customer Service</b>	<b><u>13.50</u></b>	<b><u>18.00</u></b>	<b><u>18.00</u></b>	<b><u>18.00</u></b>	<b><u>18.00</u></b>
<b>Public Works Administration</b>					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	5.00	5.00	4.00	4.00	1.00
Office Administrator	1.00	0.00	0.00	0.00	0.00
Inventory Services Specialist	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	0.00	1.00	1.00	1.00	1.00
Utility Services Representative	4.50	0.00	0.00	0.00	0.00
<b>Total Public Works Administration</b>	<b><u>12.50</u></b>	<b><u>8.00</u></b>	<b><u>7.00</u></b>	<b><u>7.00</u></b>	<b><u>4.00</u></b>
<b>Utility Locates</b>					
Utility Locator	4.00	4.00	4.00	5.00	5.00
Utility Field Supervisor	1.00	1.00	1.00	1.00	1.00
<b>Total Utility Locates</b>	<b><u>5.00</u></b>	<b><u>5.00</u></b>	<b><u>5.00</u></b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>
<b>Total Water</b>	<b><u>118.25</u></b>	<b><u>119.25</u></b>	<b><u>118.25</u></b>	<b><u>118.20</u></b>	<b><u>118.20</u></b>
<b>Wastewater Administration</b>					
Wastewater Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.00	0.00	1.00
<b>Total Administration</b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>2.00</u></b>
<b>Collection</b>					
Utility Field Supervisor	2.00	2.00	2.00	2.00	2.00
Senior Utility Worker	6.00	6.00	6.00	6.00	6.00
Instrumentation Technician	0.60	0.60	0.60	0.60	0.60
Lift Station Technician	3.00	4.00	4.00	4.00	4.00
Electrician	0.00	0.00	0.00	0.00	1.00
Utility Worker	6.00	6.00	6.00	6.00	7.00
<b>Total Collection</b>	<b><u>17.60</u></b>	<b><u>18.60</u></b>	<b><u>18.60</u></b>	<b><u>18.60</u></b>	<b><u>20.60</u></b>



## Personnel Detail

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>
<b>Wastewater Reclaimed:</b>					
<b>Effluent Re-use</b>					
Utility Worker	2.00	2.00	2.00	2.00	2.00
Senior Utility Worker	2.00	2.00	2.00	2.00	2.00
Instrumentation Technician	0.40	0.40	0.40	0.40	0.40
Effluent Well Technician	2.00	2.00	2.00	2.00	2.00
Utility Field Supervisor	1.00	1.00	1.00	1.00	1.00
<b>Total Effluent Re-use</b>	<b>7.40</b>	<b>7.40</b>	<b>7.40</b>	<b>7.40</b>	<b>7.40</b>
<b>Effluent Recharge</b>					
Utility Worker	1.00	1.00	1.00	1.00	1.00
Senior Utility Worker	1.00	1.00	1.00	1.00	1.00
Reclaimed Water Quality Technician	2.00	2.00	2.00	2.00	2.00
Utility Field Supervisor	1.00	1.00	1.00	1.00	1.00
<b>Total Effluent Recharge</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Total Wastewater Reclaimed</b>	<b><u>12.40</u></b>	<b><u>12.40</u></b>	<b><u>12.40</u></b>	<b><u>12.40</u></b>	<b><u>12.40</u></b>
<b>Quality</b>					
Pretreatment Program Coordinator	1.00	1.00	1.00	1.00	1.00
Industrial Pretreatment Inspector	1.00	1.00	1.00	1.00	1.00
Wastewater Quality Inspector	4.00	4.00	4.00	4.00	4.00
<b>Total Quality</b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>6.00</u></b>
<b>Riparian Programs</b>					
Parks and Recreation Manager	1.00	1.00	1.00	1.00	1.00
Recreation Instructor	0.68	0.68	0.68	0.68	0.68
Community Education Coordinator	1.00	1.00	1.00	1.00	1.00
Naturalist	1.00	1.00	1.00	1.00	1.00
<b>Total Riparian Programs</b>	<b>3.68</b>	<b>3.68</b>	<b>3.68</b>	<b>3.68</b>	<b>3.68</b>
<b>Total Wastewater</b>	<b><u>40.68</u></b>	<b><u>41.68</u></b>	<b><u>41.68</u></b>	<b><u>41.68</u></b>	<b><u>44.68</u></b>
<b>Environmental Services - Residential</b>					
<b>Administration</b>					
Solid Waste Manager	0.86	0.86	0.86	0.86	0.86
Solid Waste Collections Administrator	0.00	0.00	0.00	0.00	1.00
Administrative Assistant	0.00	0.00	0.00	0.00	1.00
Solid Waste Specialist	1.00	1.00	1.00	1.00	1.00
Service Specialist	0.88	0.88	0.88	0.88	0.88
Customer Service Representative	0.78	0.78	0.78	0.78	0.78
<b>Total Administration</b>	<b>3.52</b>	<b>3.52</b>	<b>3.52</b>	<b>3.52</b>	<b>5.52</b>
<b>Collections</b>					
Field Supervisor	2.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.50
Heavy Equipment Operator	26.00	24.00	24.00	24.00	26.00
Solid Waste Crew Leader	1.00	1.00	1.00	0.00	0.00
Solid Waste Maintenance Worker	2.50	2.50	2.50	2.50	2.50
<b>Total Collections</b>	<b>32.00</b>	<b>29.00</b>	<b>29.00</b>	<b>28.00</b>	<b>30.00</b>



## Personnel Detail

	Actual FY 2011	Actual FY 2012	Budget FY 2013	Projected FY 2013	Budget FY 2014
<b>Uncontained Collections</b>					
Field Supervisor	1.00	1.00	1.00	1.00	1.00
Solid Waste Crew Leader	1.00	1.00	1.00	1.00	1.00
Solid Waste Inspector	1.00	1.00	1.00	2.00	2.00
Heavy Equipment Operator	17.00	17.00	17.00	17.00	17.00
<b>Total Uncontained Collections</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>21.00</b>	<b>21.00</b>
<b>Recycling</b>					
Field Supervisor	0.70	0.70	0.70	0.70	0.70
Recycling Administrator	0.00	1.00	1.00	0.00	0.00
Solid Waste Inspector	5.00	5.00	5.00	0.00	0.00
Solid Waste Crew Leader	1.00	1.00	1.00	1.00	1.00
Heavy Equipment Operator	7.00	7.00	7.00	7.00	7.50
<b>Total Recycling</b>	<b>13.70</b>	<b>14.70</b>	<b>14.70</b>	<b>8.70</b>	<b>9.20</b>
<b>Environmental Programs</b>					
HHW Supervisor	1.00	1.00	1.00	1.00	1.00
HHW Technician	1.50	2.50	3.00	3.00	3.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.50
<b>Total Environmental Programs</b>	<b>3.00</b>	<b>4.00</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>
<b>Recycling Outreach</b>					
Recycling Administrator	0.00	0.00	0.00	1.00	1.00
Solid Waste Crew Leader	0.00	0.00	0.00	1.00	1.00
Environmental Outreach Specialist	0.00	0.00	0.00	4.00	4.00
<b>Total Recycling Outreach</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6.00</b>	<b>6.00</b>
<b>Total Environmental Services - Residential</b>	<b><u>72.22</u></b>	<b><u>71.22</u></b>	<b><u>71.72</u></b>	<b><u>71.72</u></b>	<b><u>76.22</u></b>
<b>Environmental Services - Commercial Administration</b>					
Solid Waste Manager	0.14	0.14	0.14	0.14	0.14
Service Specialist	0.12	0.12	0.12	0.12	0.12
Customer Service Representative	0.22	0.22	0.22	0.22	0.22
<b>Total Administration</b>	<b>0.48</b>	<b>0.48</b>	<b>0.48</b>	<b>0.48</b>	<b>0.48</b>
<b>Collections</b>					
Field Supervisor	0.30	0.30	0.30	0.30	0.30
Heavy Equipment Operator	5.00	5.50	5.50	5.50	5.50
<b>Total Collections</b>	<b>5.30</b>	<b>5.80</b>	<b>5.80</b>	<b>5.80</b>	<b>5.80</b>
<b>Roll Offs</b>					
Heavy Equipment Operator	1.00	1.00	1.00	1.00	1.00
<b>Total Roll Offs</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Total Environmental Services - Commercial</b>	<b><u>6.78</u></b>	<b><u>7.28</u></b>	<b><u>7.28</u></b>	<b><u>7.28</u></b>	<b><u>7.28</u></b>
<b>TOTAL ENTERPRISE OPERATIONS</b>	<b><u>237.93</u></b>	<b><u>239.43</u></b>	<b><u>238.93</u></b>	<b><u>238.88</u></b>	<b><u>246.38</u></b>
<b>STREETS</b>					
<b>Administration</b>					
Streets Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.00	0.00	1.00
<b>Total Administration</b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>1.00</u></b>	<b><u>2.00</u></b>



## Personnel Detail

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>
<b>Streets Maintenance:</b>					
<b>Asphalt Patching</b>					
Field Supervisor	0.25	0.25	0.25	0.25	0.25
Senior Streets Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Streets Maintenance Worker	2.00	2.00	2.00	2.00	2.00
<b>Total Asphalt Patching</b>	<b>3.25</b>	<b>3.25</b>	<b>3.25</b>	<b>3.25</b>	<b>3.25</b>
<b>Street Cleaning</b>					
Field Supervisor	0.34	0.34	0.34	0.34	0.34
Heavy Equipment Operator	7.00	7.00	7.00	7.00	7.00
<b>Total Street Cleaning</b>	<b>7.34</b>	<b>7.34</b>	<b>7.34</b>	<b>7.34</b>	<b>7.34</b>
<b>Preventive Maintenance</b>					
Field Supervisor	0.33	0.33	0.33	0.33	0.33
Pavement Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
Preventive Maintenance Technician	1.00	1.00	1.00	1.00	2.00
<b>Total Preventive Maintenance</b>	<b>2.33</b>	<b>2.33</b>	<b>2.33</b>	<b>2.33</b>	<b>3.33</b>
<b>Crack Sealing</b>					
Field Supervisor	0.25	0.25	0.25	0.25	0.25
Senior Streets Maintenance Worker	1.00	1.00	1.00	1.00	2.00
Streets Maintenance Worker	3.00	3.00	3.00	3.00	6.00
<b>Total Crack Sealing</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>8.25</b>
<b>Fog Sealing</b>					
Field Supervisor	0.25	0.25	0.25	0.25	0.25
Senior Streets Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00	1.00
Streets Maintenance Worker	3.00	3.00	3.00	3.00	3.00
<b>Total Fog Sealing</b>	<b>5.25</b>	<b>5.25</b>	<b>5.25</b>	<b>5.25</b>	<b>5.25</b>
<b>Total Streets Maintenance</b>	<b><u>22.42</u></b>	<b><u>22.42</u></b>	<b><u>22.42</u></b>	<b><u>22.42</u></b>	<b><u>27.42</u></b>
<b>Traffic Control:</b>					
<b>Street Marking</b>					
Field Supervisor	0.50	0.50	0.50	0.50	0.50
<b>Total Street Marking</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
<b>Street Signs</b>					
Field Supervisor	0.50	0.50	0.50	0.50	0.50
Sign Technician	1.00	1.00	1.00	1.00	1.00
Streets Maintenance Worker	3.00	3.00	3.00	3.00	3.00
<b>Total Street Signs</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>
<b>Street Lighting</b>					
Field Supervisor	0.50	0.50	0.50	0.50	0.50
Street Light Technician	3.00	3.00	4.00	4.00	4.00
<b>Total Street Lighting</b>	<b>3.50</b>	<b>3.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>
<b>Traffic Signal Maintenance</b>					
Field Supervisor	0.50	0.50	0.50	0.50	0.50
Traffic Signal Technician	6.00	6.00	6.00	6.00	6.00
<b>Total Traffic Signal Maintenance</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>



## Personnel Detail

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>
<b>Traffic Operations Center</b>					
Traffic Operations Supervisor	0.00	0.00	0.00	1.00	1.00
Assistant Town Traffic Engineer	1.00	1.00	1.00	1.00	1.00
Senior Traffic Engineering Technician	2.00	2.00	2.00	1.00	1.00
Traffic Engineering Technician	1.00	1.00	1.00	1.00	1.00
<b>Total Traffic Operations Center</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>Total Street Traffic Control</b>	<b><u>19.00</u></b>	<b><u>19.00</u></b>	<b><u>20.00</u></b>	<b><u>20.00</u></b>	<b><u>20.00</u></b>
<b>Right of Way Maintenance:</b>					
<b>Landscape Maintenance</b>					
Field Supervisor	0.50	0.50	0.50	0.50	0.50
Senior Grounds Maintenance Worker	1.00	1.00	2.00	2.00	2.00
Senior Streets Maintenance Worker	0.30	0.30	0.30	0.00	0.00
<b>Total Landscape Maintenance</b>	<b>1.80</b>	<b>1.80</b>	<b>2.80</b>	<b>2.50</b>	<b>2.50</b>
<b>Shoulder Maintenance</b>					
Field Supervisor	0.50	0.50	0.50	0.50	0.50
Heavy Equipment Operator	2.00	2.00	2.00	2.00	2.00
<b>Total Shoulder Maintenance</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>
<b>Concrete Repair</b>					
Field Supervisor	0.33	0.33	0.33	0.33	0.33
<b>Total Concrete Repair</b>	<b>0.33</b>	<b>0.33</b>	<b>0.33</b>	<b>0.33</b>	<b>0.33</b>
<b>Total Right of Way Maintenance</b>	<b><u>4.63</u></b>	<b><u>4.63</u></b>	<b><u>5.63</u></b>	<b><u>5.33</u></b>	<b><u>5.33</u></b>
<b>Hazard Response</b>					
Field Supervisor	0.25	0.25	0.25	0.25	0.25
Senior Streets Maintenance Worker	2.00	2.00	2.00	2.00	2.00
<b>Total Hazard Response</b>	<b><u>2.25</u></b>	<b><u>2.25</u></b>	<b><u>2.25</u></b>	<b><u>2.25</u></b>	<b><u>2.25</u></b>
<b>TOTAL STREETS</b>	<b><u>49.30</u></b>	<b><u>49.30</u></b>	<b><u>51.30</u></b>	<b><u>51.00</u></b>	<b><u>57.00</u></b>
<b>INTERNAL SERVICE FUND</b>					
<b>Fleet Maintenance:</b>					
<b>Shop Operations</b>					
Fleet Asset Manager	0.85	0.85	0.85	0.00	0.00
Administrative Assistant	0.75	0.75	0.75	0.75	0.75
Fleet Services Supervisor	2.00	2.00	2.00	2.00	2.00
Senior Fleet Technician	2.00	2.00	2.00	2.00	2.00
Welder/Mechanic	1.00	1.00	1.00	1.00	1.00
Fleet Technician	14.00	14.00	14.00	14.00	14.00
Service Aide	1.00	1.00	1.00	1.00	1.00
<b>Total Shop Operations</b>	<b>21.60</b>	<b>21.60</b>	<b>21.60</b>	<b>20.75</b>	<b>20.75</b>
<b>Parts Acquisition</b>					
Fleet Asset Manager	0.15	0.15	0.15	1.00	1.00
Administrative Assistant	0.75	1.75	1.75	1.75	1.75
Parts Acquisition Technician	3.00	2.00	2.00	2.00	2.00
<b>Total Parts Acquisition</b>	<b>3.90</b>	<b>3.90</b>	<b>3.90</b>	<b>4.75</b>	<b>4.75</b>
<b>Fuel</b>					
Administrative Assistant	0.25	0.25	0.25	0.25	0.25
<b>Total Fuel</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>





## Personnel Detail

	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Budget FY 2013</u>	<u>Projected FY 2013</u>	<u>Budget FY 2014</u>
<b>Commercial Operations</b>					
Administrative Assistant	0.25	0.25	0.25	0.25	0.25
<b>Total Commercial Operations</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>
<b>TOTAL INTERNAL SERVICE</b>	<b><u>26.00</u></b>	<b><u>26.00</u></b>	<b><u>26.00</u></b>	<b><u>26.00</u></b>	<b><u>26.00</u></b>
<b>SPECIAL REVENUE</b>					
<b>CDBG/HOME Administration</b>					
Community Development Supervisor	1.00	1.00	1.00	0.90	0.70
Parks and Recreation Director	0.00	0.00	0.00	0.05	0.00
<b>Total CDBG Administration</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.95</b>	<b>0.70</b>
<b>Police Impound</b>					
Towing/Hearing Specialist	2.00	2.00	2.00	2.00	2.00
Tow Program Supervisor	1.00	1.00	1.00	1.00	1.00
Office Assistant	1.00	1.00	1.00	1.00	1.00
<b>Total Police Impound</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>Parkway Maintenance Improvement District</b>					
Senior Grounds Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Grounds Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Field Supervisor	0.60	0.60	0.60	0.60	0.60
<b>Total PKID</b>	<b>2.60</b>	<b>2.60</b>	<b>2.60</b>	<b>2.60</b>	<b>2.60</b>
<b>Court Enhancement Fund</b>					
Court Services Clerk	1.00	1.00	1.00	1.00	1.00
<b>Total Court Enhancement Fund</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Judicial Collection Enhancement</b>					
Systems Analyst	1.00	1.00	1.00	1.00	1.00
<b>Total Judicial Collection Enhancement</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Transportation Assistance</b>					
Transportation Coordinator	0.00	0.00	0.00	0.00	1.00
<b>Total Transportation Assistance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>
<b>Fill the Gap</b>					
Office Assistant	0.50	0.00	0.00	0.00	0.00
<b>Total Fill the Gap</b>	<b>0.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL SPECIAL REVENUE</b>	<b><u>10.10</u></b>	<b><u>9.60</u></b>	<b><u>9.60</u></b>	<b><u>9.55</u></b>	<b><u>10.30</u></b>
<b>Capital Project Administration</b>					
Town Engineer	0.00	0.00	0.00	0.40	0.40
Assistant Town Engineer	1.00	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00	2.00	2.00
Senior Project Manager	0.00	0.00	1.00	2.00	2.00
Project Coordinator	0.00	0.00	1.00	1.00	1.00
Management Assistant	1.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.75	1.75	1.75	1.75	1.00
<b>Total Capital Project Administration</b>	<b>4.75</b>	<b>3.75</b>	<b>5.75</b>	<b>8.15</b>	<b>7.40</b>
<b>GRAND TOTAL POSITIONS</b>	<b><u>1,184.79</u></b>	<b><u>1,187.60</u></b>	<b><u>1,200.90</u></b>	<b><u>1,202.60</u></b>	<b><u>1,237.62</u></b>



## Capital Outlay

Department		Description	Amount
<b>GENERAL FUND</b>			
	Capital Projects	Various	\$ 7,911,000
	Police Patrol	Sedan	27,500
	Police Traffic	Sedan	20,000
	Police Traffic	Sedan	20,000
	Information Technology	IP Consoles - Carry Forward	150,000
	<b>Total General Fund Capital</b>		<b>\$ 8,128,500</b>
<b>GENERAL REPLACEMENT FUND</b>			
1306	Police Patrol	Interceptor Utility Vehicle	\$ 50,000
1326	Police Patrol	Interceptor Utility Vehicle	50,000
1329	Police Patrol	Interceptor Utility Vehicle	50,000
1864	Police Patrol	Interceptor Utility Vehicle	50,000
1865	Police Patrol	Interceptor Utility Vehicle	50,000
1868	Police Patrol	Interceptor Utility Vehicle	50,000
1336	Police Traffic Unit	Interceptor Utility Vehicle	50,000
1894	Police Traffic Unit	Interceptor Utility Vehicle	50,000
1892	Courts	Full Size Van (E350)	47,900
0601	Inspection and Compliance - Bldg	1/2 ton Truck	20,000
0166	Parks and Open Space	Commercial Riding Mower	60,600
0395	Parks and Open Space	1 ton Truck	25,600
0518	Parks and Open Space	Commercial Riding Mower	60,600
0550	Parks and Open Space	3/4-ton Truck	39,000
0604	Parks and Open Space	1/2 ton Truck	20,000
	Non-Departmental	Capital Allowance	3,000,000
	<b>Total General Replacement Fund</b>		<b>\$ 3,673,700</b>
<b>STREET FUND</b>			
	Capital Projects	Various	\$ 6,983,000
	Preventive Maintenance	Maintenance	2,731,580
	Preventive Maintenance	Truck	23,000
	Crack Seal	Truck	35,000
	<b>Total Street Fund Capital</b>		<b>\$ 9,772,580</b>
<b>STREET REPLACEMENT FUND</b>			
0510	Traffic Operations Center	1/2-ton Truck	\$ 20,000
0684	Street Cleaning	PM 10 Street Sweeper	231,500
0574	Traffic Signal Maintenance	Ford F550 - Carry Forward	120,000
	Non-Departmental	Capital Allowance	700,000
	<b>Total Street Replacement Fund</b>		<b>\$ 1,071,500</b>



## Capital Outlay

Department		Description	Amount
<b>WATER FUND</b>			
	Capital Projects	Various	\$ 9,785,000
	Well Production	Truck	28,000
	Well Production	Truck	31,000
	North Water Treatment Plant	Crane Truck - Carry Fwd	126,460
	<b>Total Water Fund Capital</b>		<b>\$ 9,970,460</b>
<b>WATER REPLACEMENT FUND</b>			
0608	Water Distribution	1/2-ton Truck	\$ 20,000
	Capital Projects	Various	3,923,000
	Non-Departmental	Capital Allowance	2,800,000
	<b>Total Water Replacement Fund Capital</b>		<b>\$ 6,743,000</b>
<b>WASTEWATER FUND</b>			
	Capital Projects	Various	\$ 1,396,000
	Wastewater Collections	Camera Van	195,000
	Wastewater Collections	Truck	28,000
	Effluent Recharge	Utility Tractor	28,000
	<b>Total Wastewater Fund Capital</b>		<b>\$ 1,647,000</b>
<b>WASTEWATER REPLACEMENT FUND</b>			
0711	Wastewater Collections	1/2-ton Truck	\$ 20,000
	Capital Projects	Various	665,000
	Non-Departmental	Capital Allowance	3,000,000
	<b>Total Wastewater Replacement Fund Capital</b>		<b>\$ 3,685,000</b>
<b>ENVIRONMENTAL SERVICES - RESIDENTIAL</b>			
	Capital Projects	Various	\$ 1,472,000
	Residential Collections	Side Loader	315,000
	Recycling	Side Loader	315,000
	Residential Administration	Scada Software	275,000
	Residential Administration	Software - Carry Fwd	325,000
	<b>Total Environmental Services - Residential Capital</b>		<b>\$ 2,702,000</b>



## Capital Outlay

<u>Department</u>	<u>Description</u>	<u>Amount</u>
<b>ENVIRONMENTAL SERVICES - RESIDENTIAL REPLACEMENT</b>		
0828 Residential Collections	Auto Side Loader	\$ 340,000
0832 Residential Collections	2 1/2-ton Truck	140,000
0830 Recycling	Auto Side Loader	340,000
1875 Recycling	Auto Side Loader	340,000
0478 Uncontained Collections	1 1/2-ton Truck - Carry Forward	30,000
0662 Residential Collections	1 1/2-ton Truck - Carry Forward	30,000
0553 Uncontained Collections	Rear End Loader - Carry Forward	542,340
Non-Departmental	Capital Allowance	1,000,000
<b>Total Environmental Services - Residential Replacement Capital</b>		<b>\$ 2,762,340</b>
<b>ENVIRONMENTAL SERVICES - COMMERCIAL</b>		
Capital Projects	Various	\$ 128,000
<b>Total Environmental Services - Commercial Capital</b>		<b>\$ 128,000</b>
<b>ENVIRONMENTAL SERVICES - COMMERCIAL REPLACEMENT</b>		
0525 Commercial Rolloffs	Loader	\$ 220,000
Commercial Collections	Front End Loader - Carry Forward	310,530
Non-Departmental	Capital Allowance	300,000
<b>Total Environmental Services - Commercial Replacement Capital</b>		<b>\$ 830,530</b>
<b>FLEET FUND</b>		
Fleet Maintenance	Lifts	\$ 30,000
<b>Total Fleet Capital</b>		<b>\$ 30,000</b>
<b>CIP OUTSIDE SOURCES</b>		
Capital Projects	Various	\$ 46,454,000
Non- Departmental	CIP Allowance	48,991,016
<b>Total CIP Outside Sources Capital</b>		<b>\$ 95,445,016</b>
<b>DEVELOPMENT FUNDS</b>		
Capital Projects	Various	\$ 9,721,000
<b>Total Development Funds</b>		<b>\$ 9,721,000</b>
<b>DEBT SERVICE</b>		
Capital Projects	Various	\$ 7,576,000
<b>Total Debt Service Capital</b>		<b>\$ 7,576,000</b>



## Capital Outlay

<u>Department</u>	<u>Description</u>	<u>Amount</u>
<b>COPY SERVICES</b>		
Non-Departmental	Capital Allowance	\$ 250,000
<b>Total Copy Services</b>		<b>\$ 250,000</b>
<b>SPECIAL REVENUE</b>		
Court Automation Fund	Servers - Carry Forward	\$ 12,860
<b>Total Grant Fund Capital</b>		<b>\$ 12,860</b>
<b>GRANT FUND</b>		
Capital Projects	Various	\$ 2,607,000
<b>Total Grant Fund Capital</b>		<b>\$ 2,607,000</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 166,756,486</b>



## Transfer Detail

Interfund transfers are scheduled for FY 2014, but not appropriated. The following details the revenue transfers that are anticipated for FY 2014 by fund:

### **General Fund**

#### **Overhead \$3,620,327**

Revenue from Water, Wastewater, Environmental Services, and Streets are transferred into the General Fund to compensate for a portion of the expenditures for functions that occur in the General Fund but are utilized by funds other than the General Fund. Examples of these functions include Human Resources, Information Technology, Town Managers Office, Mayor and Council, Office of Management and Budget, and Management Services. The overhead transfers are broken down by fund as follows:

Water	\$ 1,621,385
Wastewater	737,948
Enviro Svcs - Residential	621,543
Enviro Svcs - Commercial	79,180
Streets	560,271

#### **Special Revenue \$185,920**

This transfer is from three sources:

Court Security - \$100,000 – A portion of the fines collected by the court are reserved to reimburse for security related expenditures. Since the salaries for the security personnel are paid from the General Fund, this transfer is initiated to cover a portion of these costs.

Police Impound - \$55,920 – Funds are transferred into the General Fund to cover the costs associated with the initial traffic infraction once it is determined the vehicle must be towed. Additional information about the PD Impound Fund can be found in the Special Revenue section of the budget document.

Police Security - \$30,000 – This transfer covers the administrative costs associated with reconciling timecards to invoicing for private security.

#### **Development Fees \$100,000**

Funds are transferred from Fire SDF Fund to the General Fund to cover costs associated with the internal borrowing of General Funds in advance of collecting Fire SDF fees.

#### **Debt \$205,000**

Funds are transferred from the Debt Service Fund to General Fund to reimburse costs associated with issuance of debt for Improvement District #11.

#### **Water \$35,000**

Funds are transferred from the Water Fund to the General Fund to share in the cost for exercising the fire hydrants. If this was not completed by the Fire Department, the Water Department would need to perform these duties.

#### **Wastewater \$25,000**

The Riparian Programs are expensed out of the Wastewater Fund but report to Parks and Recreation Administration in the General Fund. This transfer covers the administrative and supervisory expenditures associated with operating the Riparian Programs.

### **Water Fund**

In FY 2014, a comprehensive rate study is being completed for the Enterprise Funds. The total cost of the rate study is allocated in the Water Fund with interfund revenue transfers scheduled from the following funds:

Wastewater	\$ 90,000
Enviro Svcs - Residential	45,000
Enviro Svcs - Commercial	45,000

### **Wastewater Fund**

#### **Development Fees \$100,000**

Funds are transferred from Wastewater SDF Fund to the Wastewater Fund to cover costs associated with the internal borrowing of Wastewater Funds in advance of collecting Wastewater SDF fees.

#### **Water Fund \$820,000**

This transfer from the Water Fund into the Wastewater Fund is based on the anticipated amount of reclaimed water that will be consumed by the Water Fund for daily operations.

***Environmental Services - Residential***
**Development Fees                      \$155,000**

At the time a building permit is issued, a fee for a residential refuse container is collected. This fee is then transferred to the Environmental Services Residential Fund to reimburse the fund for expenses associated with purchasing of the containers.

***Streets Fund***
**Water Fund                                      \$50,000**

Transfer of funds from the Water Fund to the Streets Fund to reimburse for expenses incurred by the Streets Department when pavement maintenance is needed as a result of a water related project or incident.

***Replacement Funds***

Transfers from various funds into the respective replacement funds ensures adequate funding when rolling stock and/or infrastructure needs replacement. Transfers by fund are as follows:

Water	\$ 5,286,920
Wastewater	5,701,870
Enviro Svcs - Residential	1,246,160
Enviro Svcs - Commercial	186,210

Additional information regarding replacement funds is located in the Replacement Fund section of the budget document.

***Debt Service***

Gilbert issues debt to finance capital project construction. Transfers of funds from the General Fund, Streets Fund, and Development Funds to the Debt Service Fund are scheduled to finance the debt service payments. Each fund transfers funds to the Debt Service Fund to cover the portion of the debt that is related to activities originating in the respective fund. Detail by fund is as follows:

General	\$ 5,844,772
Streets	2,723,450
Police SDF	2,664,834
Fire SDF	663,308
General SDF	2,329,093
Parks & Recreation SDF	5,331,702
Water SDF	12,430,388

Additional detail on Debt Service is located in the Debt Service section of the budget document.



## Transfer Summary

		Revenue		
Expenditure Transfers Out		General Fund	Water	Wastewater
General Fund	\$ 5,844,772			
Water	\$ 7,813,305	1,656,385		820,000
Wastewater	\$ 6,554,818	762,948	90,000	
Enviro Svcs - Residential	\$ 1,912,703	621,543	45,000	
Enviro Svcs - Commercial	\$ 310,390	79,180	45,000	
Streets	\$ 3,283,721	560,271		
Solid Waste Container	\$ 155,000			
Police SDF	\$ 2,664,834			
Fire SDF	\$ 763,308	100,000		
General SDF	\$ 2,329,093			
Park & Rec SDF	\$ 5,331,702			
Water SDF	\$ 12,430,388			
Wastewater SDF	\$ 100,000			100,000
Special Revenue	\$ 185,920	185,920		
Debt Service	\$ 205,000	205,000		
Transfer In Amount	\$ 49,884,954	\$ 4,171,247	\$ 180,000	\$ 920,000



Transfers In			
Enviro Svcs - Residential	Streets	Replacement Funds	Debt
			5,844,772
	50,000	5,286,920	
		5,701,870	
		1,246,160	
		186,210	
			2,723,450
155,000			
			2,664,834
			663,308
			2,329,093
			5,331,702
			12,430,388
<b>\$ 155,000</b>	<b>\$ 50,000</b>	<b>\$ 12,421,160</b>	<b>\$ 31,987,547</b>

(Schedule A)

**TOWN OF GILBERT****Summary Schedule of Estimated Revenues and Expenditures/Expenses****Fiscal Year 2014**

Page 1

<b>FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2013</b>	<b>ACTUAL EXPENDITURES/ EXPENSES** 2013</b>	<b>FUND BALANCE/ NET POSITION*** July 1, 2013**</b>	<b>PROPERTY TAX REVENUES 2014</b>	<b>ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014</b>
<b>1. General Fund</b>	\$ 121,493,717	\$ 110,658,671	\$ 85,774,496	Primary: \$	\$ 119,062,710
<b>2. Special Revenue Funds</b>	25,129,917	19,553,379	36,003,332	Secondary: 18,440,000	47,564,038
<b>3. Debt Service Funds Available</b>	50,964,680	50,964,680	37,034,061		7,085,577
<b>4. Less: Amounts for Future Debt Retirement</b>					
<b>5. Total Debt Service Funds</b>	50,964,680	50,964,680	37,034,061		7,085,577
<b>6. Capital Projects Funds</b>	158,775,422	46,249,512	76,247,310		69,182,790
<b>7. Permanent Funds</b>					
<b>8. Enterprise Funds Available</b>	68,777,167	68,203,047	130,113,779		103,891,500
<b>9. Less: Amounts for Future Debt Retirement</b>					
<b>10. Total Enterprise Funds</b>	68,777,167	68,203,047	130,113,779		103,891,500
<b>11. Internal Service Funds</b>	22,685,210	22,696,772	4,375,524		22,764,000
<b>12. TOTAL ALL FUNDS</b>	<b>\$ 447,826,113</b>	<b>\$ 318,326,061</b>	<b>\$ 369,548,502</b>	<b>\$ 18,440,000</b>	<b>\$ 369,550,615</b>

\* Includes Expenditure/Expense Adjustments Approved in current year from Schedule E.

\*\* Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

Amounts in this column represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

(Schedule A Continued)

**TOWN OF GILBERT****Summary Schedule of Estimated Revenues and Expenditures/Expenses****Fiscal Year 2014**

Page 2

OTHER FINANCING		INTERFUND TRANSFERS		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/ EXPENSES 2014
2014		2014			
SOURCES	<USES>	IN	<OUT>		
\$	\$	\$ 4,171,247	\$ 5,844,772	\$ 203,163,681	\$ 142,572,948
		50,000	27,243,966	74,813,404	47,110,296
		31,987,547	205,000	75,902,185	65,372,461
		31,987,547	205,000	75,902,185	65,372,461
				145,430,100	97,116,790
		13,676,160	16,591,216	231,090,223	90,753,129
		13,676,160	16,591,216	231,090,223	90,753,129
				27,139,524	23,535,576
\$	\$	\$ 49,884,954	\$ 49,884,954	\$ 757,539,117	\$ 466,461,200

**EXPENDITURE LIMITATION COMPARISON**

	2013	2014
1. Budgeted expenditures/expenses	\$ 447,826,113	\$ 466,461,200
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	447,826,113	466,461,200
4. Less: estimated exclusions	117,129,393	120,492,377
5. Amount subject to the expenditure limitation	\$ 330,696,720	\$ 345,968,823
6. EEC or voter-approved alternative expenditure limitation	\$ 330,696,720	\$ 345,968,823



## Schedules A-G

(Schedule B)  
**TOWN OF GILBERT**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2014**

	<u>2013</u>	<u>2014</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
B. Secondary property taxes	<u>19,300,000</u>	<u>18,440,000</u>
C. Total property tax levy amounts	<u>\$ 19,300,000</u>	<u>\$ 18,440,000</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ _____	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	<u>1.1500</u>	<u>1.1500</u>
(3) Total city/town tax rate	<u>1.1500</u>	<u>1.1500</u>
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating _____ special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

\* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.



# Schedules A-G

(Schedule C)  
**TOWN OF GILBERT**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**  
 Page 1

SOURCE OF REVENUES	ESTIMATED 2013	ACTUAL 2013	ESTIMATED 2014
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Local taxes, audit, & franchise fees	\$ 59,195,690	\$ 63,335,000	\$ 62,835,000
<b>Licenses and permits</b>			
	4,186,300	4,855,000	4,103,000
<b>Intergovernmental</b>			
	37,541,000	41,137,950	43,694,290
<b>Charges for services</b>			
	4,789,460	5,038,700	4,557,100
<b>Fines and forfeits</b>			
	3,942,250	3,533,770	3,414,000
<b>Interest on investments</b>			
General Fund	250,000	639,585	429,320
General Fund - Replacement Fund		56,000	30,000
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
<b>Miscellaneous</b>			
<b>Total General Fund</b>	<b>\$ 109,904,700</b>	<b>\$ 118,596,005</b>	<b>\$ 119,062,710</b>
<b>SPECIAL REVENUE FUNDS</b>			
<b>Streets Fund</b>			
HURF	\$ 11,730,000	\$ 11,600,000	\$ 11,700,000
Auto Lieu	6,650,000	7,216,000	6,900,000
Other Streets Revenue	50,000	278,825	50,000
Streets - Capital Replacement	10,400	17,000	
	\$ 18,440,400	\$ 19,111,825	\$ 18,650,000



## Schedules A-G

(Schedule C continued)  
**TOWN OF GILBERT**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**  
 Page 2

SOURCE OF REVENUES	ESTIMATED 2013	ACTUAL 2013	ESTIMATED 2014
Grants	\$ 5,000,000	\$ 985,000	\$ 7,607,000
	\$ 5,000,000	\$ 985,000	\$ 7,607,000
Other Special Revenue	\$ 1,715,780	\$ 1,869,000	\$ 2,065,024
System Development Fees	13,680,000	16,780,000	15,715,000
	\$ 15,395,780	\$ 18,649,000	\$ 17,780,024
CDBG/HOME	\$ 1,784,530	\$ 1,070,000	\$ 854,764
	\$ 1,784,530	\$ 1,070,000	\$ 854,764
SLID	\$ 1,508,560	\$ 1,514,000	\$ 1,427,060
PKID	847,760	851,000	935,190
	\$ 2,356,320	\$ 2,365,000	\$ 2,362,250
Police Impound	\$	\$ 276,000	\$ 310,000
	\$	\$ 276,000	\$ 310,000
<b>Total Special Revenue Funds</b>	<b>\$ 42,977,030</b>	<b>\$ 42,456,825</b>	<b>\$ 47,564,038</b>
<b>DEBT SERVICE FUNDS</b>			
<b>General Obligation</b>			
Secondary Property Tax - Schedule B	\$	\$	\$
	\$	\$	\$
Special Assessments	\$ 1,208,750	\$ 1,300,000	\$ 7,085,577
	\$ 1,208,750	\$ 1,300,000	\$ 7,085,577
<b>Municipal Property Corporation</b>			
Operating Transfers - Schedule D	\$	\$	\$
	\$	\$	\$
<b>Total Debt Service Funds</b>	<b>\$ 1,208,750</b>	<b>\$ 1,300,000</b>	<b>\$ 7,085,577</b>
<b>CAPITAL PROJECTS FUNDS</b>			
Streets - Intergovernmental	\$ 19,690,000	\$ 19,690,000	\$
Stormwater			
Traffic Controls - Intergovernmental	624,000	624,000	
	\$ 20,314,000	\$ 20,314,000	\$



## Schedules A-G

(Schedule C continued)  
**TOWN OF GILBERT**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**  
 Page 3

SOURCE OF REVENUES	ESTIMATED 2013	ACTUAL 2013	ESTIMATED 2014
Municipal Facilities - Intergovernmental	\$	\$	\$
Redevelopment - Outside Source	349,000		
Parks and Open Space - Intergovernmental	807,000	807,000	
	\$ 1,156,000	\$ 807,000	\$
Improvement Districts	\$ 51,065,000	\$ 1,150,000	\$ 68,320,016
	\$ 51,065,000	\$ 1,150,000	\$ 68,320,016
CIP Administration - Charges for Service	\$ 1,108,400	\$ 1,108,400	\$ 862,774
	\$ 1,108,400	\$ 1,108,400	\$ 862,774
<b>Total Capital Projects Funds</b>	<b>\$ 73,643,400</b>	<b>\$ 23,379,400</b>	<b>\$ 69,182,790</b>
<b>PERMANENT FUNDS</b>			
	\$	\$	\$
	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>			
Water Operating	\$ 37,907,000	\$ 37,239,000	\$ 37,036,000
Water Replacement		130,000	50,000
Water and Water Resources SDF	14,000,000	15,530,000	14,150,000
Water Capital	3,784,000		
	\$ 55,691,000	\$ 52,899,000	\$ 51,236,000
Wastewater Operating	\$ 22,935,000	\$ 23,611,700	\$ 23,037,500
Wastewater Replacement	50,000	150,000	100,000
Wastewater SDF	9,000,000	13,515,000	12,000,000
	\$ 31,985,000	\$ 37,276,700	\$ 35,137,500
Environmental Services/Residential	\$ 15,362,000	\$ 14,553,500	\$ 14,878,000
Replacement Fund	20,000	45,000	40,000
Solid Waste Container Fee	156,200		165,000
	\$ 15,538,200	\$ 14,598,500	\$ 15,083,000
Environmental Services/Commercial	\$ 2,439,000	\$ 2,412,000	\$ 2,432,000
Replacement Fund	3,000	4,000	3,000
	\$ 2,442,000	\$ 2,416,000	\$ 2,435,000
<b>Total Enterprise Funds</b>	<b>\$ 105,656,200</b>	<b>\$ 107,190,200</b>	<b>\$ 103,891,500</b>



## Schedules A-G

(Schedule C continued)  
**TOWN OF GILBERT**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**  
 Page 4

SOURCE OF REVENUES	ESTIMATED 2013	ACTUAL 2013	ESTIMATED 2014
<b>INTERNAL SERVICE FUNDS</b>			
Fleet Maintenance	\$ 8,075,000	\$ 7,029,000	\$ 7,710,000
Fleet Replacement		1,000	
	\$ 8,075,000	\$ 7,030,000	\$ 7,710,000
Copy Services	\$ 568,000	\$ 568,000	\$ 588,000
	\$ 568,000	\$ 568,000	\$ 588,000
Health Self Insurance	\$ 13,157,000	\$ 13,252,000	\$ 13,345,000
	\$ 13,157,000	\$ 13,252,000	\$ 13,345,000
Dental Self Insurance	\$ 1,106,000	\$ 1,123,000	\$ 1,121,000
	\$ 1,106,000	\$ 1,123,000	\$ 1,121,000
<b>Total Internal Service Funds</b>	<b>\$ 22,906,000</b>	<b>\$ 21,973,000</b>	<b>\$ 22,764,000</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 356,296,080</b>	<b>\$ 314,895,430</b>	<b>\$ 369,550,615</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.





## Schedules A-G

(Schedule D)  
**TOWN OF GILBERT**  
**Other Financing Sources/Uses and Interfund Transfers**  
**Fiscal Year 2014**  
 Page 1

FUND	OTHER FINANCING		INTERFUND TRANSFERS	
	2014	2014	2014	2014
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
General Fund Operating	\$	\$	\$ 4,171,247	\$ 5,844,772
General Fund Repair & Replacement				
<b>Total General Fund</b>	\$	\$	\$ 4,171,247	\$ 5,844,772
<b>SPECIAL REVENUE FUNDS</b>				
Streets	\$	\$	\$ 50,000	\$ 3,283,721
Grants				
Other Special Revenues				185,920
System Development Fees				23,619,325
Solid Waste Container				155,000
<b>Total Special Revenue Funds</b>	\$	\$	\$ 50,000	\$ 27,243,966
<b>DEBT SERVICE FUNDS</b>				
	\$	\$	\$ 31,987,547	\$ 205,000
<b>Total Debt Service Funds</b>	\$	\$	\$ 31,987,547	\$ 205,000
<b>CAPITAL PROJECTS FUNDS</b>				
	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Water	\$	\$	\$ 5,466,920	\$ 7,813,305
Wastewater			6,621,870	6,554,818
Environmental Services			1,587,370	2,223,093
<b>Total Enterprise Funds</b>	\$	\$	\$ 13,676,160	\$ 16,591,216
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 49,884,954	\$ 49,884,954



## Schedules A-G

(Schedule E)  
**TOWN OF GILBERT**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2014**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013</b>	<b>EXPENDITURES/ EXPENSE ADJUSTMENTS APPROVED 2013</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2013</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2014</b>
<b>GENERAL FUND</b>				
Management and Policy	\$ 12,876,732	\$	\$ 13,343,905	\$ 18,246,904
Management Services	4,196,285		4,261,779	4,558,104
Legal and Court	4,298,935		4,210,204	4,930,256
Development Services	6,097,537		6,119,966	5,788,607
Police	36,219,921		35,949,493	41,171,783
Fire	21,567,256		21,586,897	25,069,735
Parks and Recreation	11,607,051		11,893,364	13,602,499
GF Repair and Replacement	3,500,530		3,500,530	3,673,700
Non-Departmental	4,329,470		4,392,533	12,487,360
Contingency & ED Reserve	16,800,000		5,400,000	13,044,000
<b>Total General Fund</b>	<b>\$ 121,493,717</b>	<b>\$</b>	<b>\$ 110,658,671</b>	<b>\$ 142,572,948</b>
<b>SPECIAL REVENUE FUNDS</b>				
Streets	\$ 13,610,747	\$	\$ 13,123,614	\$ 22,973,670
Grants	5,000,000		985,000	8,139,430
CDBG/HOME	1,798,007		917,632	854,764
Police Impound	269,593		269,593	308,403
Special Districts	2,707,010		2,512,980	2,645,780
Trust Accounts	2,500		2,500	2,500
Development Fees				9,721,000
Other Special Revenue	1,742,060		1,742,060	2,464,749
<b>Total Special Revenue Funds</b>	<b>\$ 25,129,917</b>	<b>\$</b>	<b>\$ 19,553,379</b>	<b>\$ 47,110,296</b>
<b>DEBT SERVICE FUNDS</b>				
	\$ 50,964,680	\$	\$ 50,964,680	\$ 65,372,461
<b>Total Debt Service Funds</b>	<b>\$ 50,964,680</b>	<b>\$</b>	<b>\$ 50,964,680</b>	<b>\$ 65,372,461</b>
<b>CAPITAL PROJECTS FUNDS</b>				
	\$ 158,775,422	\$	\$ 46,249,512	\$ 97,116,790
<b>Total Capital Projects Funds</b>	<b>\$ 158,775,422</b>	<b>\$</b>	<b>\$ 46,249,512</b>	<b>\$ 97,116,790</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Water	\$ 31,907,408	\$	\$ 31,805,317	\$ 45,905,388
Wastewater	19,506,535		19,371,752	22,883,411
Environmental Services	17,363,224		17,025,978	21,964,330
<b>Total Enterprise Funds</b>	<b>\$ 68,777,167</b>	<b>\$</b>	<b>\$ 68,203,047</b>	<b>\$ 90,753,129</b>
<b>INTERNAL SERVICE FUNDS</b>				
	\$ 22,685,210	\$	\$ 22,696,772	\$ 23,535,576
<b>Total Internal Service Funds</b>	<b>\$ 22,685,210</b>	<b>\$</b>	<b>\$ 22,696,772</b>	<b>\$ 23,535,576</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 447,826,113</b>	<b>\$</b>	<b>\$ 318,326,061</b>	<b>\$ 466,461,200</b>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.



## Schedules A-G

(Schedule F)  
**TOWN OF GILBERT**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2014**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
<b>Management and Policy</b>				
General Fund	\$ 12,876,732	\$	\$ 13,343,905	\$ 18,246,904
<b>Department Total</b>	<u>\$ 12,876,732</u>	<u>\$</u>	<u>\$ 13,343,905</u>	<u>\$ 18,246,904</u>
<b>Finance/Management Services</b>				
General Fund	\$ 4,196,285	\$	\$ 4,261,779	\$ 4,558,104
<b>Department Total</b>	<u>\$ 4,196,285</u>	<u>\$</u>	<u>\$ 4,261,779</u>	<u>\$ 4,558,104</u>
<b>Legal and Court</b>				
General Fund	\$ 4,298,935	\$	\$ 4,210,204	\$ 4,930,256
<b>Department Total</b>	<u>\$ 4,298,935</u>	<u>\$</u>	<u>\$ 4,210,204</u>	<u>\$ 4,930,256</u>
<b>Development Services</b>				
General Fund	\$ 6,097,537	\$	\$ 6,119,966	\$ 5,788,607
<b>Department Total</b>	<u>\$ 6,097,537</u>	<u>\$</u>	<u>\$ 6,119,966</u>	<u>\$ 5,788,607</u>
<b>Public Works</b>				
Streets Fund	\$ 12,524,577	\$	\$ 12,961,674	\$ 21,902,170
Water Fund	28,883,628		28,781,537	39,162,388
Wastewater Fund	16,425,735		16,290,952	19,198,411
Enviro Scvs - Res - Fund	12,685,724		12,754,776	16,291,101
Enviro Scvs - Comm - Fund	1,914,500		1,908,202	2,080,359
<b>Department Total</b>	<u>\$ 72,434,164</u>	<u>\$</u>	<u>\$ 72,697,141</u>	<u>\$ 98,634,429</u>
<b>Police</b>				
General Fund	\$ 36,219,921	\$	\$ 35,949,493	\$ 41,171,783
Police Impound	269,593		269,593	308,403
<b>Department Total</b>	<u>\$ 36,489,514</u>	<u>\$</u>	<u>\$ 36,219,086</u>	<u>\$ 41,480,186</u>
<b>Fire</b>				
General Fund	\$ 21,567,256	\$	\$ 21,586,897	\$ 25,069,735
<b>Department Total</b>	<u>\$ 21,567,256</u>	<u>\$</u>	<u>\$ 21,586,897</u>	<u>\$ 25,069,735</u>
<b>Parks and Recreation</b>				
General Fund	\$ 11,607,051	\$	\$ 11,893,364	\$ 13,602,499
<b>Department Total</b>	<u>\$ 11,607,051</u>	<u>\$</u>	<u>\$ 11,893,364</u>	<u>\$ 13,602,499</u>
<b>Special Revenue and Non-Operating</b>				
General Fund	\$ 21,129,470	\$	\$ 9,792,533	\$ 25,531,360
Internal Services	22,685,210		22,696,772	23,535,576
Repair and Replacement	13,454,280		12,130,050	18,766,070
Grant Funds	6,798,007		1,902,632	8,994,194
Special Districts	2,707,010		2,512,980	2,645,780
Other Special Revenue	1,742,060		1,742,060	2,464,749
Capital Improvements	158,775,422		46,249,512	97,116,790
Debt Service	50,964,680		50,964,680	65,372,461
Trust Fund	2,500		2,500	2,500
Development Fees				19,392,000
<b>Department Total</b>	<u>\$ 278,258,639</u>	<u>\$</u>	<u>\$ 147,993,719</u>	<u>\$ 263,821,480</u>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.



## Schedules A-G

(Schedule G)  
**TOWN OF GILBERT**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2014**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2014</b>	<b>Employee Salaries and Hourly Costs 2014</b>	<b>Retirement Costs 2014</b>	<b>Healthcare Costs 2014</b>	<b>Other Benefit Costs 2014</b>	<b>Total Estimated Personnel Compensation 2014</b>
<b>GENERAL FUND</b>	890.54	\$ 64,018,462	\$ 8,625,477	\$ 8,892,522	\$ 5,254,257	= \$ 86,790,719
<b>SPECIAL REVENUE FUNDS</b>						
Streets Fund	57.00	\$ 2,898,871	\$ 315,772	\$ 548,289	\$ 193,100	= \$ 3,956,032
Internal Service Fund	26.00	1,304,064	150,491	236,729	120,568	= 1,811,852
CDBG/Home	0.70	62,954	7,265	9,275	4,819	= 84,312
Police Security		787,930	138,518		31,926	= 958,374
Police Impound Fund	4.00	189,698	21,892	44,418	14,476	= 270,483
Parkway Maint. Imp. Dist.	2.60	123,166	14,213	34,450	11,651	= 183,480
Court Enhancement Fund	1.00	44,174	5,098	5,306	3,452	= 58,029
Judicial Collection Enhance	1.00	84,838	9,790	13,250	6,564	= 114,442
Transportation Assistance	1.00					
<b>Total Special Revenue Funds</b>	93.30	\$ 4,707,765	\$ 524,520	\$ 891,716	\$ 354,630	= \$ 7,437,005
<b>DEBT SERVICE FUNDS</b>						
		\$	\$	\$	\$	= \$
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	= \$
<b>CAPITAL PROJECTS FUNDS</b>						
	7.40	\$ 592,494	\$ 68,374	\$ 89,467	\$ 46,441	= \$ 796,777
<b>Total Capital Projects Funds</b>	7.40	\$ 592,494	\$ 68,374	\$ 89,467	\$ 46,441	= \$ 796,777
<b>PERMANENT FUNDS</b>						
		\$	\$	\$	\$	= \$
<b>Total Permanent Funds</b>		\$	\$	\$	\$	= \$
<b>ENTERPRISE FUNDS</b>						
Water	118.20	\$ 6,432,574	\$ 739,661	\$ 1,173,140	\$ 606,668	= \$ 8,952,043
Wastewater	44.68	2,466,688	281,866	481,752	234,519	= 3,464,825
Environ Serv - Residential	76.22	3,833,850	442,433	801,474	450,951	= 5,528,707
Environ Serv - Commercial	7.28	371,298	42,848	62,233	46,049	= 522,429
<b>Total Enterprise Funds</b>	246.38	\$ 13,104,410	\$ 1,506,807	\$ 2,518,599	\$ 1,338,187	= \$ 18,468,004
<b>TOTAL ALL FUNDS</b>	<b>1,237.62</b>	<b>\$ 82,423,131</b>	<b>\$ 10,725,178</b>	<b>\$ 12,392,305</b>	<b>\$ 6,993,516</b>	<b>= \$ 113,492,504</b>

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<b>ACA</b>	Arizona Commerce Authority
<b>Account</b>	Financial reporting unit for budget, management, or accounting purposes.
<b>Accrual</b>	An accounting process that matches revenue to the period earned and the expenditures to the period incurred.
<b>Actuals</b>	Refers to the actual expenditures paid by and revenues paid to Gilbert.
<b>ADA</b>	<i>Americans with Disabilities Act</i> is the Federal Law regarding issues and facilities for those with disabilities.
<b>ADD Water</b>	<i>Acquisition, Development and Delivery of Water Supplies.</i> This project was a public stakeholder process that resulted in a consensus regarding how new water supplies should be shared and paid for by water users in CAP's three-county service area, assuming CAP is the entity that acquires, develops and delivers those supplies.
<b>ADEQ</b>	<i>Arizona Department of Environmental Quality</i> administers a variety of programs to improve the health and welfare of our citizens and ensure the quality of Arizona's air, land, and water resources meets healthful, regulatory standards.
<b>Adoption</b>	A formal action taken by the Town Council that sets the spending limits for the fiscal year.
<b>Af</b>	<i>Acre feet/foot</i> is a unit of volume commonly used in the United States in reference to large-scale water resources, such as reservoirs, aqueducts, canals, sewer flow capacity, and river flows. One acre-foot is equal to 325,851 3/7 <sup>th</sup> gallons of water.
<b>Allocation</b>	A component of an appropriation that is earmarked for expenditure by specific organization units and/or for special purposes, activities, or objects.
<b>AMWUA</b>	<i>Arizona Municipal Water Users Association</i> is a voluntary, non-profit corporation established by municipalities in Maricopa County for the development of urban water resources policy.
<b>Annex</b>	To incorporate land into Gilbert.
<b>Appropriation</b>	A legal authorization granted by Council which permits Gilbert to make expenditures of resources and to incur obligations for specific purposes.
<b>A.R.S. 28-3512</b>	<i>Arizona Law – Arizona Revised Status, Title 28 Section 3512J</i>
<b>Arsenic Mitigation</b>	Construction of systems to reduce naturally occurring arsenic from the ground water to below the EPA threshold of 10 parts per billion.
<b>Assessed Valuation</b>	A valuation placed upon real estate or other property by the County Assessor and the state as a basis for levying taxes.

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<b>ASE</b>	<i>Automotive Service Excellence.</i> A professional certification group that certifies professionals in the automotive repair and service industry. The organization aims to improve the quality of vehicle repair and service through the testing and certification of repair and service professionals.
<b>Asset</b>	Valuable resource that an entity owns or controls. They represent probable future economic benefits and arise as a result of past transactions or events.
<b>ASU</b>	<i>Arizona State University,</i> a State-funded University.
<b>Audit</b>	A formal examination, correction, and official endorsing of financial accounts undertaken annually by an accountant.
<b>Available Fund Balance</b>	Funds remaining from the prior year which are available for appropriation and expenditure in the current year.
<b>Balanced Budget</b>	Each fund in the budget must be in balance; total anticipated revenues plus beginning undesignated fund balance must equal or exceed total expenditure appropriations for the upcoming fiscal year.
<b>BlueBeam</b>	Software that allows staff to provide electronic plan review services.
<b>Blue Stake</b>	Location of underground utilities before excavation of right of way.
<b>Bond</b>	A written instrument to pay a specified sum of money (the face value or principal amount) on a specified date (the maturity date) at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond resolution or ordinance.
<b>Bond – General Obligation (G.O.) Bonds</b>	Bonds that finance a variety of public projects and require voter approval. These bonds are backed by the full faith and credit of the Town. Limitations for bonding capacity are set by State statute. The Town may issue general obligation bonds up to 20% of its secondary assessed valuation for water, wastewater, artificial lighting, parks, open space, public safety and emergency services, streets, transportation, and recreational facility improvements. The Town may issue general obligation bonds up to 6% of its secondary assessed valuation for any other general-purpose improvement.
<b>Bond – Highway Users Revenue (HURF) Bonds</b>	This type of revenue bond is used solely for street and highway improvements and requires voter approval. State law imposes the maximum limitation of highway user revenue that shall be used for debt servicing of revenue bonds. The amount shall not exceed 50% of the total from highway user revenue for the previous twelve-month period.

<b>Bond – Municipal Property Corporation (MPC) Bonds</b>	This is a source of funding used to build current municipal facilities as well as major water and wastewater infrastructure facilities. Pledged against these bonds are the excise taxes of the community which include Town sales tax, franchise tax revenue, State shared sales tax, revenue sharing, and system development fee collections for growth-related projects.
<b>Bond – Revenue Bonds</b>	Revenue Bonds are bonds payable from a specific source of revenue, do not pledge the full faith and credit of the issuer, and do not affect the property tax rate. Pledged revenues may be derived from the operation of the financed project, grants, and excise or other specified non-property tax. These bonds require voter approval.
<b>Bond Refinancing</b>	The payoff and reissuance of bonds to obtain better interest rates and/or bond conditions.
<b>Budget</b>	A financial plan proposed for raising and spending money for specified programs, functions, or activities during the fiscal year. A detailed annual operating plan expressed in terms of estimated revenues and expenses for conducting programs and related services.
<b>Business Unit</b>	A group of activities that, joined together, perform a more inclusive function.
<b>CFS</b>	<i>Calls for Service</i> generally refers to assignments that are typically distributed to public safety professionals that require their presence to resolve, correct or assist a particular situation.
<b>Capital Improvement</b>	Includes any expenditure over \$100,000 for repair and replacement of existing infrastructure as well as development of new facilities to accommodate future growth.
<b>Capital Improvement Program</b>	The Capital Improvement Program (CIP) is a comprehensive plan of capital investment projects which identifies priorities as to need, method of financing, project costs, and revenues that will result during a five-year period. The first year of the program represents the capital budget for the ensuing fiscal year and must be formally adopted during the budget process.
<b>Capital Outlay</b>	Purchase of an asset with a value greater than \$10,000 that is intended to continue to be held or used for a period greater than two years. Capital Outlay can be land, buildings, machinery, vehicles, furniture, and other equipment.
<b>Carryforward</b>	Year-end savings that can be carried forward to cover expenses of the next fiscal year. These funds can also be appropriations for encumbered amounts made in one fiscal year that are re-appropriated in a subsequent fiscal year.
<b>CAWCD</b>	<i>Central Arizona Water Conservation District</i> is a multi-county water conservation district that acts as the operating agent of the Central Arizona Project.

<b>CAGRD</b>	<i>Central Arizona Groundwater Replenishment District</i> provides a mechanism for landowners and water providers to demonstrate an assured water supply under the new Assured Water Supply Rule.
<b>CDBG</b>	<i>Community Development Block Grants</i> provide Federal Grant Program funds on an annual basis to support specific low to moderate income community development opportunities.
<b>CERT</b>	<i>Community Emergency Response Team</i> is a committee established to offer disaster preparedness training to the community.
<b>COBRA</b>	<i>The Consolidated Omnibus Budget Reconciliation Act (COBRA)</i> gives workers and their families who lose their health benefits the right to choose to continue group health benefits provided by their group health plan for limited periods of time under certain circumstances such as voluntary or involuntary job loss, reduction in the hours worked, transition between jobs, death, divorce, and other life events. Qualified individuals may be required to pay the entire premium for coverage up to 102 percent of the cost to the plan.
<b>Command</b>	The Tactical Operations Commander and his support staff.
<b>Compstat</b>	Is a multi-layered dynamic approach to crime reduction, quality of life improvement, and personnel and resource management. Modern management principles called for centralization of command and control to improve police accountability, and technological innovations promised a more scientific and effective approach to crime reduction.
<b>Consumer Price Index</b>	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).
<b>Contingency</b>	An amount included in the budget that is not designated for a specific purpose. The contingency amount is budgeted for emergencies and unforeseen events.
<b>Contractual Services</b>	Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.
<b>CPTED</b>	<i>Crime prevention through environmental design</i> is a multi-disciplinary approach to deterring criminal behavior through environmental design.
<b>CQI</b>	<i>Continuous Quality Improvement</i> is an integral part of the Town's culture to ensure that operations are continually improved and updated.
<b>DDACTS</b>	<i>Data Driven Approaches to Crime and Traffic Safety</i> integrates location-based crime and traffic data to establish effective and efficient methods for deploying law enforcement and other resources.
<b>Debt Limit</b>	A State-imposed limit on the amount of debt that can be issued.

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<b>Debt Service</b>	Principal and interest payments on outstanding bonds.
<b>Department</b>	A major administrative division of the Town that indicates overall management responsibility for an operation or a group of related operations within a functional area.
<b>Depreciation</b>	Expiration in the service life of capital assets attributed to wear and tear, deterioration, inadequacy, or obsolescence.
<b>Division</b>	A group of homogeneous cost centers within a department.
<b>East Valley Gang &amp; Criminal Information Fusion Center</b>	Is designed to be an effective mechanism to exchange information, streamline operations and enhance crime-fighting efforts within the East Valley law enforcement community by analyzing data from multiple sources.
<b>EDEN</b>	The Town's Enterprise Resource Planning (ERP) software that consists of the following software module: General Ledger, Accounts Payable, Accounts Receivable, Fixed Assets, Budget, Human Resources, Payroll, Business Licensing, Permits & Inspections, and Utility Billing.
<b>Effluent</b>	Wastewater that has been treated to required standards and is released from the treatment plant.
<b>Encumbrance</b>	The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.
<b>Enterprise Funds</b>	A sub-set of the Proprietary Fund Type that requires accounting for activities like a business where the results indicate income or loss from operations.
<b>Entry Team</b>	The officers positioned nearest the targets that are prepared to take immediate action.
<b>Executive Committee</b>	Committee made up of the Town Manager, Deputy Town Manager, Department Directors, and designated Management staff.
<b>Expenditure</b>	Actual outlay of funds for obtaining assets or goods and services regardless of when the expense is actual paid.
<b>FTE</b>	<i>Full-Time Equivalent</i> converts positions to the decimal equivalent of a full-time position primarily based on 2,080 hours per year. For example, a part-time clerk working 20 hours per week would be equivalent to 0.50 FTE.
<b>Fund</b>	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources.
<b>Fund Balance</b>	Represents the net difference between total financial resources and total appropriated uses.

<b>Fiscal Year (FY)</b>	<i>Fiscal Year</i> is the period designated for the beginning and ending of financial transactions. The Town fiscal year is July 1 to June 30.
<b>GAAP</b>	<i>Generally Accepted Accounting Principles</i> are the uniform minimum standards and guidelines for financial accounting and reporting which govern the form and content of the basic financial statements of an entity. These principals encompass the conventions, rules, and procedures that define the accepted accounting practices at a particular time.
<b>GBA Master Series</b>	Commercial off-the-shelf software application that focuses exclusively on the design, development, and implementation of Public Works and Utilities Infrastructure systems.
<b>General Fund</b>	Primary fund used to provide resources for day-to-day activities and services that provide support to direct service areas; the fund to be used for all financial resources except those required to be accounted for in another fund. Examples include Personnel, Technology Services Administration, Prosecution, and Planning and Development.
<b>General Plan</b>	A planning and legal document that outlines the community vision in terms of land use.
<b>G2</b>	<i>Generation 2</i> is the second generation of station alerting which gives the fire stations an audible and visual notification of an emergency call.
<b>GFOA</b>	<i>Government Finance Officers Association</i> is the professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906. Members are dedicated to the sound management of government financial resources.
<b>Gilbert Go Green Team</b>	Initiative team set up to establish current Town baseline conditions related to recycling, green waste diversion, energy, water and other resource usage to advance the Town toward green goals.
<b>GIS</b>	<i>Geographic Information System</i> is a computer system that places layers of geographic information in a useful order to provide answers to questions regarding land.
<b>Goal</b>	Desired end result statement that provides a framework for what will be accomplished.
<b>GPD</b>	<i>Gilbert Police Department</i>
<b>GPEC</b>	<i>Greater Phoenix Economic Council</i>
<b>Grants</b>	State and Federal subsidies received in response to a specific need.
<b>GRIC</b>	<i>Gila River Indian Community</i>

<b>GSF</b>	<i>Groundwater Storage Facility</i> is a water exchange authorized under State law where the operator of the GSF (typically an irrigation district) will substitute renewable surface water (CAP water) for groundwater that it has a legal right to pump. This substitution of surface water for groundwater essentially “saves” groundwater that would have been pumped and is legally considered analogous to direct recharge. The customer storing at a GSF receives long-term storage credits that can later be recovered and not counted as groundwater pumping.
<b>Heritage District</b>	Historic Downtown Gilbert.
<b>HOA</b>	<i>Homeowners Association</i> is an organization of all owners of land in the development that is governed by a board. The HOA collects fines and assessments from the homeowners, maintains the common areas, and enforce the association’s governing documents, including rules regarding construction and maintenance of individual homes.
<b>HURF</b>	<i>Highway User Revenue Fund</i> is a separate funding source dedicated to provide support for street improvements and maintenance.
<b>IGA</b>	<i>Intergovernmental Agreement</i> is a contract between governmental entities as authorized by State law.
<b>IKON</b>	IKON is the contracted company that provides copier, printer, scanner support, print shop services, and mailroom services for the Town of Gilbert.
<b>Improvement District</b>	Formed to address major capital needs that benefit specific property owners. Bonds are issued to finance these improvements, and are repaid by assessments on affected property owners.
<b>Indirect Cost Allocation</b>	Funding transferred to the General Fund for central administrative services which benefit those funds.
<b>Infrastructure</b>	The physical assets of the Town. Assets include streets, water, wastewater, public buildings, and parks.
<b>Interfund Loans</b>	Loans between Town funds, such as from operating funds to system development funds budgeted to complete projects that will be repaid to the operating funds in future years.
<b>Internal Service Fund</b>	A sub-set of the Proprietary Fund Type that accounts for the activity of internal functions providing service to other functional areas. An Internal Service Fund receives revenue by charging other areas in the Town based on services provided.
<b>JAG</b>	<i>Justice Assistance Grant.</i> The JAG Program, administered by the Bureau of Justice Assistance (BJA) and authorized under Public Law 109-162, is the leading source of federal justice funding to state and local jurisdictions.

<b>JCEF</b>	The <i>Judicial Collection Enhancement Fund</i> was established to improve the administration of justice by enhancing the enforcement of court orders.
<b>Liability</b>	An obligation of the entity to convey something of value in the future. Liabilities are probable future sacrifices of economic benefit that arise as a result of past transactions or events.
<b>LUCITY</b>	Work order management software.
<b>MAG</b>	<i>Maricopa County Association of Governments</i> was formed in 1967. It is a voluntary association of governments and Indian communities formed to address regional issues in Maricopa County. MAG is the designated Regional Planning Agency and consists of 31 member agencies.
<b>Master Plan</b>	A planning document that takes an area of interest and creates a comprehensive future for that area. For example, a storm water master plan would provide information regarding the location of storm water facilities, the potential timing, the barriers, and the costs.
<b>Mgd</b>	<i>Million Gallons per Day</i>
<b>Modified Accrual</b>	A basis of accounting used by governmental funds where revenue is recognized in the period it is available and measurable, and expenditures are recognized at the time a liability is incurred.
<b>MOU</b>	<i>Memorandum of Understanding</i>
<b>MPC</b>	<i>Municipal Property Corporation</i> is a non-profit corporation created by Gilbert as a funding mechanism for Capital Improvement projects. The board is governed by citizens appointed by Council.
<b>NASC</b>	<i>North Area Service Center</i> , 900 East Juniper Avenue. Location includes a Public Works Yard and an Equipment Repair Shop.
<b>NIBIN</b>	<i>National Integrated Ballistic Information Network</i> . In 1999, the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) established and began administration of the National Integrated Ballistic Information Network (NIBIN). In this program, ATF administers automated ballistic imaging technology for NIBIN Partners in the United States that have entered into a formal agreement with ATF to enter ballistic information into NIBIN.
<b>Objectives</b>	Targets for accomplishing goals that are specific, measurable, attainable, results-oriented, and time bound.
<b>OnBase</b>	Gilbert's digital records management system.
<b>Operating Budget</b>	The portion of the budget associated with providing ongoing services to citizens, includes general expenditures such as personnel services, professional services, maintenance costs, and supplies.

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<b>PCI</b>	<i>Pavement Condition Index</i> is an index that communicates the condition of driving surfaces on a 100 point scale.
<b>Performance Measures</b>	Indication of levels of activity or outcomes of operations.
<b>PKID</b>	<i>Parkway Improvement Districts</i> provide a method to maintain the parkways within specific areas and charge the cost to the benefited property with the property tax bill.
<b>PM-10 Regulations</b>	PM-10 (particulate matter less than 10 microns) regulations are also known as the “dust control regulations”. PM-10 emissions, including dust generating activities, are regulated by Maricopa County. It is a major component of the “brown cloud” in the metropolitan Phoenix area.
<b>Property Tax Levy</b>	The total amount to be raised by general property taxes for purposes specified in the Tax levy Ordinance. In Arizona, the property tax system is divided into primary and secondary rates.
<b>Property Tax – Primary</b>	Gilbert does not have a primary property tax. A Primary Property tax is a limited tax levy used for general government operations based on the Primary Assessed Valuation and Primary tax rate. The total levy for primary taxes is restricted to a 2% annual increase, plus allowances for annexations, new construction, and population increases.
<b>Property Tax – Secondary</b>	An unlimited tax levy restricted to general bonded debt obligations and for voter approved budget overrides. These taxes are based on the Secondary Assessed Valuation and Secondary Tax rate.
<b>Reserve</b>	To set aside a portion of a fund balance to guard against economic downturn or emergencies.
<b>Resource Constrained Process</b>	A budget process that is limited by the projected revenues based on current tax rates and fees.
<b>Revenue</b>	Receipts from items such as taxes, intergovernmental sources, and user fees or resources from voter-authorized bonds, system development fees, and grants.
<b>RFP</b>	<i>Request for Proposal</i> – part of the competitive bidding process
<b>ROW</b>	<i>Right of Way</i> is a publicly-owned area of land adjacent to a roadway.
<b>SASC</b>	<i>South Area Service Center</i> , 4760 South Greenfield Road. Location includes Police, Public Works, Hazardous Waste Collection, and Equipment Repair Shop.
<b>SDF</b>	<i>System Development Fees</i> are collected at the time a building permit is issued to pay for the cost of capital improvements required due to growth.
<b>Self Insurance</b>	A calculated amount of money set aside to pay claims and compensate for future loss.

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<b>SharePoint</b>	Microsoft software for the Town's Intranet. The Intranet is a communication and project collaboration tool for employees of all departments. The intranet also provides for live document management and process automation.
<b>SLID</b>	<i>Street Light Improvement Districts</i> are established to charge the cost of electricity for street lights to property in subdivisions based on the actual cost of electricity and allocated based on their home value.
<b>Snipers</b>	Riflemen positioned at a distance providing intelligence and protection to the Entry Team.
<b>Special Revenue</b>	Special Revenue Funds are a type of fund required to be established to account for a specific activity.
<b>SRP</b>	<i>Salt River Project</i> is two entities: the Salt River Project Agricultural Improvement and Power District, a political subdivision of the State of Arizona; and the Salt River Valley Water Users' Association, a private corporation.
<b>State Shared Revenue</b>	Distribution of revenue collected by the State and shared based on established formulae that typically rely on population estimates.
<b>SWAT</b>	<i>Special Weapons and Tactics</i> team is a group of specially chosen police officers that have advanced training handling high risk situations and that use highly specialized equipment to resolve those situations.
<b>TEO</b>	<i>Technical Equipment Officers</i> have the responsibility of maintaining and operating the SWAT team's technical equipment. That equipment includes all of our electronic cameras, audio equipment and most importantly, they manage/operate our robot program.
<b>TNT</b>	<i>Tactical Negotiations Team</i> is a subset of the SWAT team.
<b>Transfers</b>	Movement of cash from one fund to another to reimburse costs or provide financial support.
<b>UASI</b>	<i>Urban Area Security Initiative</i> is a program that provides federal funds to local jurisdictions for the purpose of homeland security. Specifically for preventing, responding to and recovering from potential or real terrorist events.
<b>ULDC</b>	<i>Unified Land Development Code</i> is a compilation of Town Codes that govern subdivision and development of lands.
<b>Water Resource Master Plan</b>	A plan that combines all water resources: ground, surface, recharged, and reclaimed water, into one document to determine future actions required to maintain water resources in Gilbert.
<b>WIGS</b>	<i>Wildly Important Goals</i> , a process developed by Franklin Covey that will help employees accomplish their goals while also managing the demands of day-to-day responsibilities.

<b>Zero-Based</b>	The base for the budget built from zero.
<b>Zoning</b>	A specific legal classification of property for purpose of development.



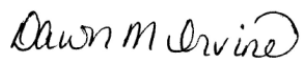
I would like to personally thank those who were instrumental in developing the FY 2014 budget. Finance and Management Services Director **Cindi Mattheisen**, Accounting Manager **Florence Shultz**, Accountant II **Dana Faulisi**, and all of the members of the Town's fabulous Finance Department, provided a knowledge bridge from accounting to budget. Special thanks to **Chad Hurlburt**, **Kirsten Larsen**, and **Mark Kramer** for their continued work in automating our budget process, and to **Edgar Medina** for his tireless work on the CIP.

**Julie Landspurg** continues to move the Town forward with initiatives such as the FranklinCovey Four Disciplines of Execution, Continuous Quality Improvement, and Talent Management strategies. Great thanks to **Leah Hubbard** for her outstanding representation of the Town at the state legislature.

Budget will always require a team effort. The brunt of this day-to-day work, though, falls on the Budget staff. **Kurt Sharp** began the budget season with the Office of Management and Budget before transitioning to his new role as the Special Assistant to the Mayor. We all continue to appreciate Kurt for his calming influence and inherent desire to serve others. In his absence, **Laura Lorenzen** and **Cris Parisot** demonstrated incredible commitment and support to the entire organization. The two of them, Laura with over 20 years of Gilbert experience and Cris a recent addition from Navajo County, proved to be a great team, bringing new perspective to all involved in the process. We all are excited to welcome **Mary Vinzant** who joined us from the League of Arizona Cities and Towns just before the budget adoption. Finally, thanks to **Jocelyn Smith** for her assistance with both the operating budget and in developing our first rate CIP document, and for her invaluable local expertise in the Capital Improvement Program.

Moreover, I would like to personally thank the Town Manager, **Patrick Banger**, and Deputy Town Manager, **Marc Skocypec**, for their superb leadership. No leader can single handedly drive success, though. I know Mr. Banger and Mr. Skocypec would agree that this budget is a reflection of the cumulative efforts of the Council and Town staff throughout the organization. Budget liaisons were instrumental in coordinating the submission, analysis, and prioritization of budget requests. The budget liaisons were the first to learn each new process and system, and ensured the departments' submissions were accurate, thorough, and timely. We all greatly appreciate their efforts, as well as those of department directors, division managers, and department budget experts who have played key roles in developing a balanced spending plan for the upcoming year. Thank you for yet another phenomenal year!

Finally, none of this would have been possible without the leadership and guidance of the Gilbert Town Council. Thank you for delivering clear expectations and demonstrating patience and trust in the Town staff.



Dawn Irvine  
 Manager, Office of Management and Budget